

NEBRASKA

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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HOLT COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Holt County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Holt County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Timothy Wallinger, Holt County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

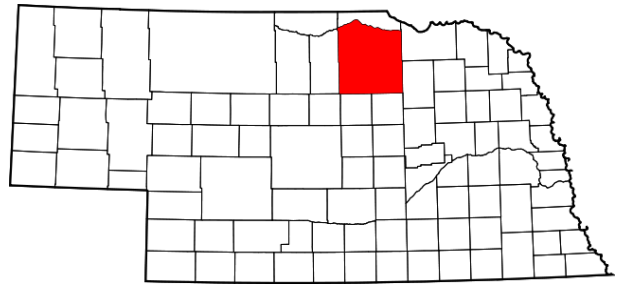
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

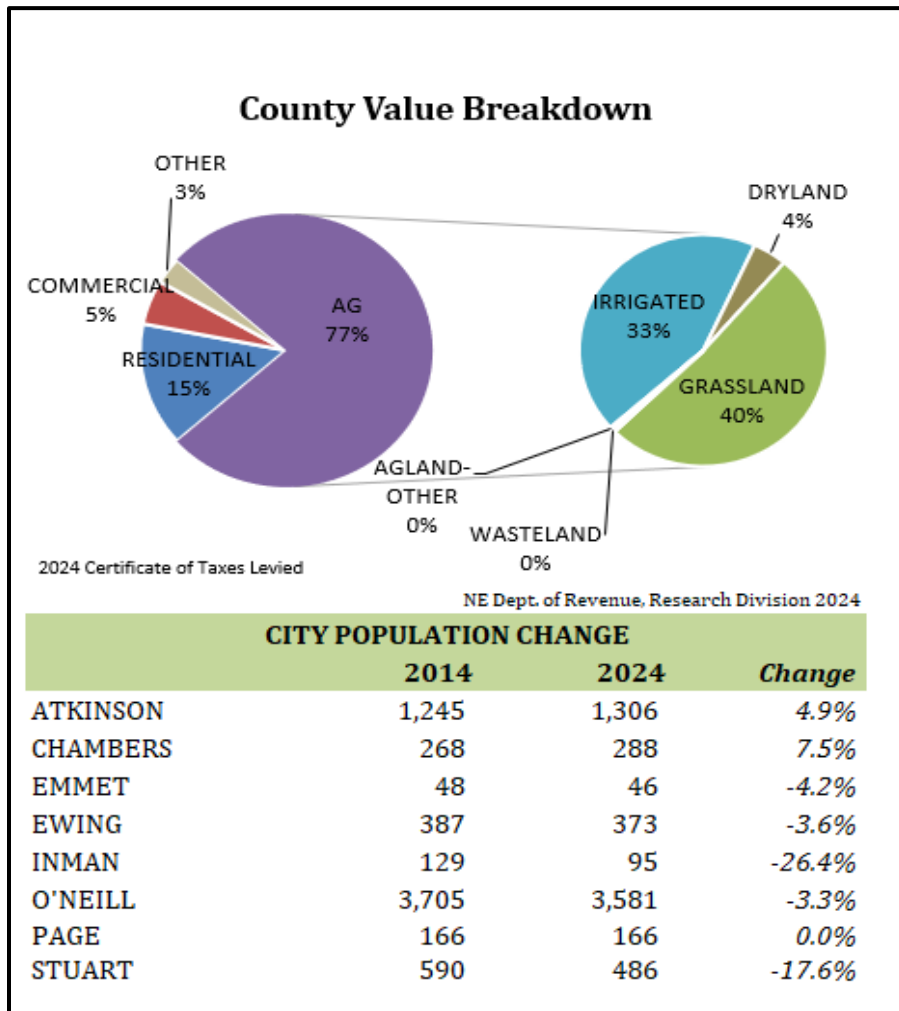
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,412 square miles, Holt County has 10,093 residents, per the Census Bureau Quick Facts for 2023, a slight population decline from the 2020 U.S. Census. Reports indicate that 73% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$102,301 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Holt County are located in and around O’Neill and Atkinson. According to information available from the U.S. Census Bureau, there are 431 employer establishments with total employment of 3,162, a 3% decrease from prior years.



Agricultural land is the single largest contributor to the county’s valuation base by an overwhelming majority. Grassland makes up a majority of the land in the county. Holt County is included in both the Lower Niobrara and Upper Elkhorn Natural Resource Districts (NRD). An ethanol plant located in Atkinson also contributes to the local agricultural economy

2025 Residential Correlation for Holt County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Sales verification and qualification processes are reviewed. The Holt County Assessor utilizes sales questionnaires and reports a good return rate. Many times, phone calls are made to gather further information. The usability rate for the residential class meets the statewide average.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. O’Neill, the county seat is Valuation Group 1. Valuation Group 2, the second strongest economic area is Atkinson. Valuation Group 3 is Stuart, Valuation Group 4 is Ewing, Valuation Group 5 Page, Valuation Group 6 Chambers. The smaller villages of Inman and Emmett are Valuation Group 7. Valuation Group 9 is all rural residential within the county.

The six-year inspection and review cycle of the county is also evaluated. The county assessor has a detailed systematic plan in place to maintain compliance. The county assessor’s staff physically reviews all properties with new measurements, pictures and a review of the quality and condition. Aerial imagery is also used.

The county assessor does have a written valuation methodology on file and updates this each year.

2025 Residential Assessment Details for Holt County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	O’Neill	*2025	2020	*2025	2020-2023	
2	Atkinson	*2025	2020	*2025	*2025	
3	Stuart	*2025	2020	*2025	*2025	
4	Ewing	*2025	2020	*2025	2019	
5	Page	*2025	2020	*2025	2020	
6	Chambers	*2025	2020	*2025	2019	
7	Inman & Emmet	*2025	2020	*2025	2020	
9	Acreage/Rural Res	*2025	2020	*2025	2022-*2025	5 townships inspected as part of the six-year cycle
Additional comments: The costing is the current Vanguard costing; however, the county uses 145% of manual level, based on 2020 costing. All pick up work completed and placed on the assessment roll. * = assessment action for current year						

2025 Residential Correlation for Holt County

Description of Analysis

A review of the Holt County qualified residential statistical analysis profiles 207 sales, representing the eight valuation groups. The median and mean measures are within the acceptable range. The COD is within the prescribed parameters, while the PRD is high, the sales price substrata show some regressivity in the highest sale price ranges.

All valuation groups have a median within the acceptable range; and most have qualitative statistics that support uniformity in assessments.

Comparison of the statistical sample and the 2025 County Abstract of Assessment, Form 45 Compared with the 2024 Certificate Taxes Levied (CTL) Report shows a larger change in the sample compared to the base, by approximately 8 percentage points. This can be attributed to the county assessor actively picking up improvements to sold properties that are not being captured in the population. The only remedy for this is to make assumptions to the unsold properties. The unsold population has moved each year to reflect normal market trends, and at a similar rate to the state average. Further, the adjustments made by the assessor while affecting the sales at a heavier rate do not show evidence of adjustment to achieve the specific ratio or statistical result. Based on the analysis, equalization appears to have been achieved. The Division will continue to work with the county assessor regarding the sales review process.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the residential property in Holt County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	115	95.04	92.36	89.53	12.97	103.16
2	37	95.17	98.97	89.33	18.57	110.79
3	4	99.99	91.84	86.74	13.06	105.88
4	10	98.76	94.26	96.09	08.35	98.10
5	8	99.87	94.57	85.46	12.80	110.66
6	7	93.02	92.01	90.05	08.40	102.18
7	2	100.47	100.47	102.67	07.53	97.86
9	24	92.76	89.49	82.62	15.00	108.32
<u>ALL</u>	<u>207</u>	95.04	93.44	88.39	13.87	105.71

2025 Residential Correlation for Holt County

Level of Value

Based on analysis of all available information, the level of value for the residential property in Holt County is 95%.

2025 Commercial Correlation for Holt County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The county assessor’s sales and verification processes were reviewed. The usability rate for the commercial class is equal to that of the statewide average. Review of the reasons for disqualification supports that all arm’s-length transactions have been made available for measurement purposes.

A review of the valuation groups shows the commercial class is stratified into six valuation groups, although most have insufficient sales for analysis.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. The staff physically review all properties taking new measurements and pictures. A systematic plan has been developed and continues to be followed.

2025 Commercial Assessment Details for Holt County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	O'Neill	2023	2020	2023	2023	
2	Atkinson	2022	2020	2022	2022	
3	Stuart	*2024	*2020	*2024	*2024	
4	Ewing & Chambers	2021	2008	2021	2021	
7	Page, Inman, Emmet	2023	2020	2023	2023	
9	Rural	2023	2020	*2024	*2024	portion inspected and lot study
<u>Additional comments:</u> The 2020 costing used for Vanguard uses 140% of manual level. All pick up work completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The commercial profile consists of 60 sales, with all six valuation groups represented. Only the median measure of central tendency is within the acceptable range. Both the mean and weighted mean are below the prescribed parameters. The COD is in the recommended range for a rural area. The PRD is above the range and correlates with the low weighted mean that suggests regressivity. When hypothetically removing the two highest and lowest dollar sales the PRD does improve while the median measure remains stable at 94%.

2025 Commercial Correlation for Holt County

Valuation Groups 1 and 3 are the only groups with enough sales to measure and are within the acceptable range; however, all valuation groups with more than 3 sales have medians within the acceptable range. A historical review of assessment practices supports the county has kept the costing and depreciation tables updated in all valuation groups. The commercial class is inspected within the six-year cycle.

The statistical sample and the 2025 County Abstract of Assessment, Form 45 Compared with the 2024 Certificate Taxes Levied Report (CTL) indicate a negative percent change. This can be attributed to the wind tower value. For 2025 a discounted cash flow analysis was used for rent payments for the land. A 15% depreciation was also applied to the improvements based on the age of the improvements.

Equalization and Quality of Assessment

The sales analysis supports that values are within the acceptable range. The assessment practices of the county assessor indicate that values are uniform for the commercial class of property. The quality of assessment in the commercial class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	33	92.91	79.28	69.28	18.79	114.43
2	6	93.57	83.36	85.91	13.34	97.03
3	9	96.51	91.45	88.42	11.78	103.43
4	3	107.10	113.07	82.12	23.74	137.69
7	1	43.41	43.41	43.41	00.00	100.00
9	8	92.58	84.10	81.94	21.87	102.64
<u>ALL</u>	60	93.52	83.25	75.23	18.92	110.66

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Holt County is 94%.

2025 Agricultural Correlation for Holt County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The county's sales and verification processes are reviewed. Sales questionnaires are mailed out to all sales. The usability percentage is below the state average; however, review of the sales roster indicates all arm's length transactions have been made available for measurement purposes.

Market areas are evaluated to ensure that geographical and topographical differences that affect market value is adequately stratified. Currently there are four market areas developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.

The six-year inspection and review cycle were discussed, and Holt County complies with the statutory requirements. For the agricultural class, homes and outbuildings are reviewed at the same time as rural residential homes in the township being reviewed. Aerial imagery is inspected for changes to the land use.

Intensive use is also evaluated, feedlots are color coded on a map to identify them. A sales study is done to determine value. Government programs including Conservation Reserve Program (CRP) and Wetland Reserve Program (WRP) are monitored for land use acres enrolled. Questionnaires are mailed out to gather as much information regarding CRP acres as possible.

2025 Agricultural Assessment Details for Holt County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	*2025	2020	2022	2022-*2025	5 townships were inspected as part of the six-year cycle with new depreciation applied to all outbuildings countywide.
AB DW	Agricultural dwellings	*2025	2020	2022	2022-*2025	5 townships were inspected as part of the six-year cycle with new depreciation applied to all dwellings countywide.
<u>Additional comments:</u> The costing is the current Vanguard costing; however, the county uses 145% of manual level, based on 2020 costing. * = assessment action for current year						

2025 Agricultural Correlation for Holt County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Middle section of the county	2019-2024	Irrigated increased approximately 21%, dryland 2% and grassland 8%.
2	Very southeast corner of the county	2019-2024	Irrigated increased approximately 29%, dryland 2% and grassland 19%.
3	Northern, western and south central part of the county	2019-2024	Irrigated increased approximately 4%, dryland 2% and grassland 19%
4	Southwest corner of county along with one geo code in the south central	2019-2024	Irrigated increased approximately 4%, dryland 2% and grassland 12%
Additional comments: _____			

Description of Analysis

The agricultural sample consists of 144 qualified sales. All three measures of central tendency are within the prescribed parameters. The qualitative statistics are also acceptable.

Review of the four market areas indicate Market Area 1, 2, and 3 are within the acceptable range. Market Area 4 with five sales, is high. Further review of the 80% Majority Land Use (MLU) substrata shows all subclasses have medians in the acceptable range, except for grassland in Market Area 4. Grassland values in market area 4 were increased approximately 12%. The median of the five sales is high at 76%, however, when comparing the average acre value comparison of Holt to the surrounding county grassland values Holt County has the lowest average acre value. The average acre value chart can be found in the appendix of this report.

The reported assessment actions are reflected in the 2025 County Abstract of Assessment for Real Property, Form 45, Compared with the 2024 Certificate of Taxes Levied Report (CTL).

When comparing the schedule of values to the adjoining counties with similar markets it appears the Holt County values are relatively similar and equalized. The Holt County assessor has achieved an acceptable level of value.

Holt County contains a school district bond subject to a 50% level of value for agricultural land values pursuant to LB2. A substat of the school district statistics can be found in the appendix of this report. Based on the review of the statistics and the reduced values reported by the Holt County Assessor, the statutorily required level of value has been achieved.

2025 Agricultural Correlation for Holt County

Equalization and Quality of Assessment

Agricultural homes and outbuildings are treated similarly to the rural residential improvements and are equalized at the statutory required level. Agricultural land values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Holt County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	42	69.01	69.75	67.57	16.74	103.23
1	21	68.74	75.56	72.85	19.04	103.72
2	5	69.01	70.55	70.93	04.00	99.46
3	16	69.73	61.88	54.52	17.58	113.50
<u>Dry</u>						
County	1	68.74	68.74	68.74	00.00	100.00
3	1	68.74	68.74	68.74	00.00	100.00
<u>Grass</u>						
County	77	69.52	74.84	73.62	23.56	101.66
1	16	69.83	75.25	86.42	21.62	87.07
3	56	69.43	75.12	69.24	23.48	108.49
4	5	76.47	70.40	76.58	25.96	91.93
<u>ALL</u>	144	69.20	73.11	69.99	22.20	104.46

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Holt County is 69%.

Level of Value of School Bond Valuation – LB2 (Operative January 1, 2022)

A review of agricultural land value in Holt County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Holt County is 50%.

2025 Opinions of the Property Tax Administrator for Holt County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	207	Median	95.04
Total Sales Price	\$32,362,480	Mean	93.44
Total Adj. Sales Price	\$32,362,480	Wgt. Mean	88.39
Total Assessed Value	\$28,603,658	Average Assessed Value of the Base	\$106,991
Avg. Adj. Sales Price	\$156,340	Avg. Assessed Value	\$138,182

Confidence Interval - Current

95% Median C.I	92.38 to 96.83
95% Wgt. Mean C.I	85.48 to 91.29
95% Mean C.I	90.78 to 96.10
% of Value of the Class of all Real Property Value in the County	11.35
% of Records Sold in the Study Period	5.01
% of Value Sold in the Study Period	6.47

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	219	95	94.71
2023	279	94	94.39
2022	281	93	93.04
2021	252	93	93.02

2025 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	60	Median	93.52
Total Sales Price	\$9,906,275	Mean	83.25
Total Adj. Sales Price	\$9,906,275	Wgt. Mean	75.23
Total Assessed Value	\$7,452,860	Average Assessed Value of the Base	\$168,287
Avg. Adj. Sales Price	\$165,105	Avg. Assessed Value	\$124,214

Confidence Interval - Current

95% Median C.I	77.91 to 95.23
95% Wgt. Mean C.I	64.40 to 86.07
95% Mean C.I	77.25 to 89.25
% of Value of the Class of all Real Property Value in the County	4.12
% of Records Sold in the Study Period	6.28
% of Value Sold in the Study Period	4.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	59	94	93.58
2023	53	93	93.32
2022	45	93	93.26
2021	32	96	95.64

45 Holt
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 207
 Total Sales Price : 32,362,480
 Total Adj. Sales Price : 32,362,480
 Total Assessed Value : 28,603,658
 Avg. Adj. Sales Price : 156,340
 Avg. Assessed Value : 138,182

MEDIAN : 95
 WGT. MEAN : 88
 MEAN : 93
 COD : 13.87
 PRD : 105.71

COV : 20.93
 STD : 19.56
 Avg. Abs. Dev : 13.18
 MAX Sales Ratio : 229.92
 MIN Sales Ratio : 44.60

95% Median C.I. : 92.38 to 96.83
 95% Wgt. Mean C.I. : 85.48 to 91.29
 95% Mean C.I. : 90.78 to 96.10

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	24	103.44	104.32	98.84	09.15	105.54	80.18	149.58	98.75 to 108.66	115,948	114,603	
01-JAN-23 To 31-MAR-23	14	102.02	99.43	99.46	09.20	99.97	72.72	129.85	87.22 to 107.47	109,321	108,732	
01-APR-23 To 30-JUN-23	33	95.91	92.70	90.97	09.78	101.90	62.43	111.56	88.44 to 98.57	168,573	153,354	
01-JUL-23 To 30-SEP-23	30	94.99	97.61	88.60	20.02	110.17	55.20	229.92	82.87 to 103.65	168,434	149,231	
01-OCT-23 To 31-DEC-23	33	90.42	89.65	87.17	12.14	102.85	45.50	115.86	84.40 to 97.47	124,175	108,244	
01-JAN-24 To 31-MAR-24	17	92.38	86.51	80.96	17.18	106.86	44.60	116.77	75.04 to 104.75	187,347	151,682	
01-APR-24 To 30-JUN-24	33	92.13	88.39	85.39	12.17	103.51	46.94	113.65	83.28 to 95.59	190,667	162,807	
01-JUL-24 To 30-SEP-24	23	95.01	91.89	84.75	16.29	108.42	59.82	152.11	74.88 to 97.25	167,766	142,177	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	101	98.75	97.85	92.51	12.98	105.77	55.20	229.92	95.69 to 101.79	147,814	136,736	
01-OCT-23 To 30-SEP-24	106	92.26	89.24	84.86	14.01	105.16	44.60	152.11	87.03 to 95.04	164,465	139,560	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	110	94.74	93.98	90.07	13.68	104.34	45.50	229.92	90.42 to 97.99	147,675	133,017	
<u>ALL</u>	207	95.04	93.44	88.39	13.87	105.71	44.60	229.92	92.38 to 96.83	156,340	138,182	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	115	95.04	92.36	89.53	12.97	103.16	44.60	149.58	91.73 to 97.45	169,097	151,389	
2	37	95.17	98.97	89.33	18.57	110.79	63.55	229.92	84.28 to 100.10	121,029	108,116	
3	4	99.99	91.84	86.74	13.06	105.88	61.89	105.51	N/A	138,800	120,400	
4	10	98.76	94.26	96.09	08.35	98.10	74.18	106.74	82.84 to 103.74	65,978	63,401	
5	8	99.87	94.57	85.46	12.80	110.66	65.88	115.05	65.88 to 115.05	67,813	57,950	
6	7	93.02	92.01	90.05	08.40	102.18	79.84	103.65	79.84 to 103.65	163,071	146,844	
7	2	100.47	100.47	102.67	07.53	97.86	92.90	108.03	N/A	25,155	25,828	
9	24	92.76	89.49	82.62	15.00	108.32	55.20	129.85	80.18 to 100.16	228,708	188,950	
<u>ALL</u>	207	95.04	93.44	88.39	13.87	105.71	44.60	229.92	92.38 to 96.83	156,340	138,182	

45 Holt
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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 WGT. MEAN : 88
 MEAN : 93
 COD : 13.87
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COV : 20.93
 STD : 19.56
 Avg. Abs. Dev : 13.18
 MAX Sales Ratio : 229.92
 MIN Sales Ratio : 44.60

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 95% Wgt. Mean C.I. : 85.48 to 91.29
 95% Mean C.I. : 90.78 to 96.10

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	207	95.04	93.44	88.39	13.87	105.71	44.60	229.92	92.38 to 96.83	156,340	138,182
06											
07											
<u>ALL</u>	207	95.04	93.44	88.39	13.87	105.71	44.60	229.92	92.38 to 96.83	156,340	138,182

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	115.05	115.05	115.05	00.00	100.00	115.05	115.05	N/A	2,000	2,301
Less Than 15,000	6	107.21	126.40	124.35	36.66	101.65	80.96	229.92	80.96 to 229.92	10,417	12,953
Less Than 30,000	13	99.37	114.49	110.09	24.87	104.00	80.96	229.92	83.69 to 149.58	17,062	18,784
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	206	95.03	93.34	88.38	13.84	105.61	44.60	229.92	92.38 to 96.77	157,090	138,842
Greater Than 14,999	201	95.01	92.46	88.32	13.01	104.69	44.60	166.21	92.38 to 96.69	160,696	141,920
Greater Than 29,999	194	94.97	92.03	88.24	12.98	104.30	44.60	166.21	91.80 to 96.50	165,674	146,183
<u>Incremental Ranges</u>											
0 TO 4,999	1	115.05	115.05	115.05	00.00	100.00	115.05	115.05	N/A	2,000	2,301
5,000 TO 14,999	5	99.37	128.66	124.65	44.30	103.22	80.96	229.92	N/A	12,100	15,083
15,000 TO 29,999	7	98.12	104.28	104.50	12.26	99.79	83.69	149.58	83.69 to 149.58	22,759	23,783
30,000 TO 59,999	38	102.95	101.64	101.45	09.83	100.19	46.94	126.58	98.47 to 107.47	44,471	45,118
60,000 TO 99,999	26	96.57	95.62	94.29	14.64	101.41	50.35	166.21	89.80 to 104.30	79,327	74,796
100,000 TO 149,999	32	94.28	90.22	90.08	14.84	100.16	44.60	129.85	83.76 to 100.90	128,311	115,580
150,000 TO 249,999	60	93.36	90.64	90.89	10.58	99.72	61.89	110.40	85.81 to 95.94	190,732	173,366
250,000 TO 499,999	35	84.28	83.78	82.59	12.72	101.44	55.20	102.23	79.39 to 92.81	323,097	266,844
500,000 TO 999,999	3	74.51	82.53	82.37	10.76	100.19	74.51	98.57	N/A	510,000	420,090
1,000,000 +											
<u>ALL</u>	207	95.04	93.44	88.39	13.87	105.71	44.60	229.92	92.38 to 96.83	156,340	138,182

45 Holt
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 60
 Total Sales Price : 9,906,275
 Total Adj. Sales Price : 9,906,275
 Total Assessed Value : 7,452,860
 Avg. Adj. Sales Price : 165,105
 Avg. Assessed Value : 124,214

MEDIAN : 94
 WGT. MEAN : 75
 MEAN : 83
 COD : 18.92
 PRD : 110.66

COV : 28.49
 STD : 23.72
 Avg. Abs. Dev : 17.69
 MAX Sales Ratio : 154.19
 MIN Sales Ratio : 27.34

95% Median C.I. : 77.91 to 95.23
 95% Wgt. Mean C.I. : 64.40 to 86.07
 95% Mean C.I. : 77.25 to 89.25

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	2	94.94	94.94	94.42	01.43	100.55	93.58	96.30	N/A	90,000	84,974
01-JAN-22 To 31-MAR-22	6	95.05	92.83	87.13	08.16	106.54	74.27	109.07	74.27 to 109.07	125,500	109,343
01-APR-22 To 30-JUN-22	4	94.62	90.03	86.04	07.25	104.64	72.89	98.01	N/A	114,697	98,683
01-JUL-22 To 30-SEP-22	5	99.26	88.82	94.47	13.67	94.02	43.41	106.44	N/A	200,600	189,504
01-OCT-22 To 31-DEC-22	6	77.34	81.46	80.91	18.02	100.68	49.94	129.14	49.94 to 129.14	261,167	211,320
01-JAN-23 To 31-MAR-23	7	92.91	77.85	66.74	20.96	116.65	28.81	101.18	28.81 to 101.18	145,643	97,199
01-APR-23 To 30-JUN-23	3	94.56	86.67	84.85	11.50	102.14	66.41	99.03	N/A	129,167	109,594
01-JUL-23 To 30-SEP-23	5	93.67	84.37	88.54	11.40	95.29	65.99	96.27	N/A	158,297	140,156
01-OCT-23 To 31-DEC-23	11	79.51	76.12	68.83	22.75	110.59	27.34	99.04	53.19 to 96.51	123,727	85,165
01-JAN-24 To 31-MAR-24	7	91.58	76.92	67.72	23.16	113.59	40.22	107.10	40.22 to 107.10	160,714	108,837
01-APR-24 To 30-JUN-24	3	44.91	66.13	47.41	47.49	139.49	44.75	108.74	N/A	416,667	197,548
01-JUL-24 To 30-SEP-24	1	154.19	154.19	154.19	00.00	100.00	154.19	154.19	N/A	10,000	15,419
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	17	95.14	91.24	90.54	09.20	100.77	43.41	109.07	85.97 to 99.26	140,870	127,544
01-OCT-22 To 30-SEP-23	21	78.92	81.69	79.08	21.24	103.30	28.81	129.14	66.87 to 95.65	179,309	141,804
01-OCT-23 To 30-SEP-24	22	85.55	78.56	61.58	28.31	127.57	27.34	154.19	53.19 to 95.31	170,273	104,852
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	21	94.96	88.09	86.37	14.83	101.99	43.41	129.14	76.55 to 98.01	180,085	155,534
01-JAN-23 To 31-DEC-23	26	93.10	79.39	74.36	18.06	106.76	27.34	101.18	66.41 to 95.23	136,903	101,799
<u>ALL</u>	60	93.52	83.25	75.23	18.92	110.66	27.34	154.19	77.91 to 95.23	165,105	124,214

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	33	92.91	79.28	69.28	18.79	114.43	27.34	108.74	74.27 to 95.23	179,727	124,511
2	6	93.57	83.36	85.91	13.34	97.03	53.19	99.26	53.19 to 99.26	203,463	174,797
3	9	96.51	91.45	88.42	11.78	103.43	58.71	109.07	72.89 to 106.44	97,944	86,600
4	3	107.10	113.07	82.12	23.74	137.69	77.91	154.19	N/A	74,333	61,040
7	1	43.41	43.41	43.41	00.00	100.00	43.41	43.41	N/A	50,000	21,705
9	8	92.58	84.10	81.94	21.87	102.64	40.22	129.14	40.22 to 129.14	200,000	163,875
<u>ALL</u>	60	93.52	83.25	75.23	18.92	110.66	27.34	154.19	77.91 to 95.23	165,105	124,214

45 Holt
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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COD : 18.92
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COV : 28.49
STD : 23.72
Avg. Abs. Dev : 17.69
MAX Sales Ratio : 154.19
MIN Sales Ratio : 27.34

95% Median C.I. : 77.91 to 95.23
95% Wgt. Mean C.I. : 64.40 to 86.07
95% Mean C.I. : 77.25 to 89.25

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	73.98	73.98	65.23	32.50	113.41	49.94	98.01	N/A	110,000	71,758
03	58	93.52	83.57	75.46	18.68	110.75	27.34	154.19	78.13 to 95.14	167,005	126,023
04											
<u>ALL</u>	<u>60</u>	<u>93.52</u>	<u>83.25</u>	<u>75.23</u>	<u>18.92</u>	<u>110.66</u>	<u>27.34</u>	<u>154.19</u>	<u>77.91 to 95.23</u>	<u>165,105</u>	<u>124,214</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	130.65	130.65	136.53	18.03	95.69	107.10	154.19	N/A	8,000	10,923
Less Than 30,000	2	130.65	130.65	136.53	18.03	95.69	107.10	154.19	N/A	8,000	10,923
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	60	93.52	83.25	75.23	18.92	110.66	27.34	154.19	77.91 to 95.23	165,105	124,214
Greater Than 14,999	58	93.37	81.61	75.13	18.23	108.63	27.34	129.14	77.91 to 95.08	170,522	128,121
Greater Than 29,999	58	93.37	81.61	75.13	18.23	108.63	27.34	129.14	77.91 to 95.08	170,522	128,121
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	130.65	130.65	136.53	18.03	95.69	107.10	154.19	N/A	8,000	10,923
15,000 TO 29,999											
30,000 TO 59,999	10	95.27	89.35	88.71	09.95	100.72	43.41	108.74	71.41 to 97.55	46,200	40,982
60,000 TO 99,999	15	95.77	91.82	91.17	09.43	100.71	58.71	109.07	85.97 to 99.90	76,767	69,986
100,000 TO 149,999	8	85.71	79.26	79.89	17.07	99.21	52.24	95.23	52.24 to 95.23	122,911	98,191
150,000 TO 249,999	16	78.42	77.37	78.20	26.91	98.94	27.34	129.14	53.19 to 99.03	184,313	144,123
250,000 TO 499,999	5	56.74	56.22	54.26	27.23	103.61	28.81	76.55	N/A	352,000	191,010
500,000 TO 999,999	4	84.86	77.43	74.48	19.97	103.96	44.91	95.08	N/A	646,122	481,216
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>60</u>	<u>93.52</u>	<u>83.25</u>	<u>75.23</u>	<u>18.92</u>	<u>110.66</u>	<u>27.34</u>	<u>154.19</u>	<u>77.91 to 95.23</u>	<u>165,105</u>	<u>124,214</u>

45 Holt
COMMERCIAL

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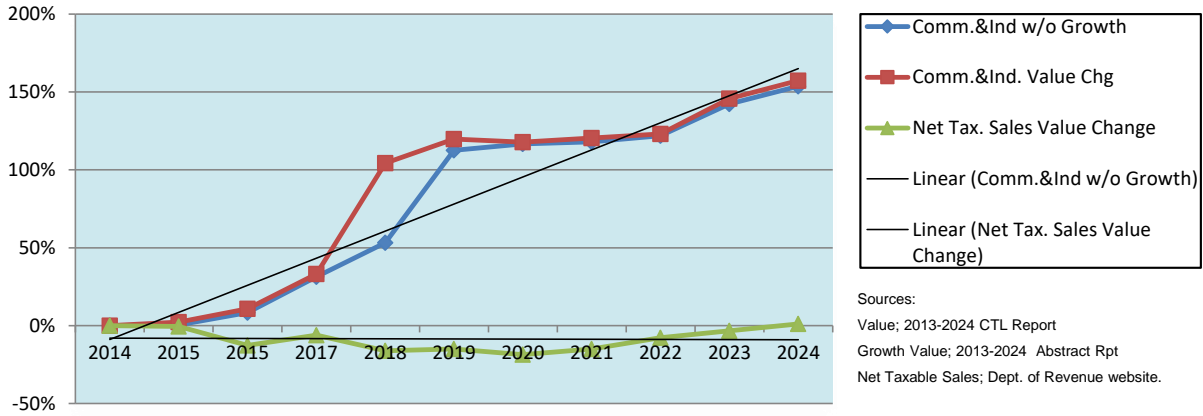
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 95% Mean C.I. : 77.25 to 89.25

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	1	44.91	44.91	44.91	00.00	100.00	44.91	44.91	N/A	800,000	359,259
318	1	76.05	76.05	76.05	00.00	100.00	76.05	76.05	N/A	650,000	494,331
319	2	112.19	112.19	114.66	15.12	97.85	95.23	129.14	N/A	174,500	200,082
323	1	107.10	107.10	107.10	00.00	100.00	107.10	107.10	N/A	6,000	6,426
326	2	74.16	74.16	67.66	23.49	109.61	56.74	91.58	N/A	335,000	226,659
341	1	93.67	93.67	93.67	00.00	100.00	93.67	93.67	N/A	524,486	491,280
344	10	95.48	89.15	75.88	11.13	117.49	28.81	108.74	78.13 to 101.18	126,000	95,615
346	1	154.19	154.19	154.19	00.00	100.00	154.19	154.19	N/A	10,000	15,419
352	2	73.98	73.98	65.23	32.50	113.41	49.94	98.01	N/A	110,000	71,758
353	18	94.44	81.09	79.48	17.83	102.03	27.34	106.44	71.41 to 96.51	126,222	100,322
384	3	66.41	79.22	72.55	23.54	109.19	62.17	109.07	N/A	119,333	86,575
386	1	85.97	85.97	85.97	00.00	100.00	85.97	85.97	N/A	85,000	73,073
406	1	93.58	93.58	93.58	00.00	100.00	93.58	93.58	N/A	125,000	116,981
408	1	65.99	65.99	65.99	00.00	100.00	65.99	65.99	N/A	110,000	72,592
410	3	92.91	86.92	81.44	07.92	106.73	72.89	94.96	N/A	107,667	87,683
419	1	77.91	77.91	77.91	00.00	100.00	77.91	77.91	N/A	207,000	161,274
442	2	60.47	60.47	60.83	02.91	99.41	58.71	62.22	N/A	124,250	75,578
472	1	66.87	66.87	66.87	00.00	100.00	66.87	66.87	N/A	65,000	43,467
494	1	78.92	78.92	78.92	00.00	100.00	78.92	78.92	N/A	172,000	135,742
530	2	99.15	99.15	99.16	00.11	99.99	99.04	99.26	N/A	182,500	180,967
552	1	93.46	93.46	93.46	00.00	100.00	93.46	93.46	N/A	118,789	111,017
595	1	74.27	74.27	74.27	00.00	100.00	74.27	74.27	N/A	300,000	222,811
851	2	48.97	48.97	47.44	08.62	103.23	44.75	53.19	N/A	293,750	139,370
999	1	94.56	94.56	94.56	00.00	100.00	94.56	94.56	N/A	80,000	75,651
<u>ALL</u>	<u>60</u>	93.52	83.25	75.23	18.92	110.66	27.34	154.19	77.91 to 95.23	165,105	124,214

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 65,875,700	\$ 1,962,663	2.98%	\$ 63,913,037		\$ 127,535,633	
2014	\$ 67,376,430	\$ 1,182,810	1.76%	\$ 66,193,620	0.48%	\$ 126,924,841	-0.48%
2015	\$ 72,964,725	\$ 1,564,145	2.14%	\$ 71,400,580	5.97%	\$ 111,324,119	-12.29%
2016	\$ 87,761,375	\$ 1,182,325	1.35%	\$ 86,579,050	18.66%	\$ 119,653,081	7.48%
2017	\$ 134,584,034	\$ 33,690,389	25.03%	\$ 100,893,645	14.96%	\$ 106,841,524	-10.71%
2018	\$ 144,768,198	\$ 4,726,466	3.26%	\$ 140,041,732	4.06%	\$ 108,414,093	1.47%
2019	\$ 143,532,856	\$ 820,022	0.57%	\$ 142,712,834	-1.42%	\$ 103,764,538	-4.29%
2020	\$ 145,250,938	\$ 1,685,786	1.16%	\$ 143,565,152	0.02%	\$ 108,446,542	4.51%
2021	\$ 147,001,645	\$ 811,876	0.55%	\$ 146,189,769	0.65%	\$ 117,642,487	8.48%
2022	\$ 161,859,499	\$ 2,223,824	1.37%	\$ 159,635,675	8.59%	\$ 123,268,898	4.78%
2023	\$ 169,520,985	\$ 2,399,169	1.42%	\$ 167,121,816	3.25%	\$ 128,898,787	4.57%
2024	\$ 173,795,984	\$ 2,398,530	1.38%	\$ 171,397,454	1.11%	\$ 130,450,961	1.20%
Ann %chg	9.94%			Average	5.12%	0.27%	0.43%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.48%	2.28%	-0.48%
2015	8.39%	10.76%	-12.71%
2016	31.43%	33.22%	-6.18%
2017	53.16%	104.30%	-16.23%
2018	112.58%	119.76%	-14.99%
2019	116.64%	117.88%	-18.64%
2020	117.93%	120.49%	-14.97%
2021	121.92%	123.15%	-7.76%
2022	142.33%	145.70%	-3.35%
2023	153.69%	157.33%	1.07%
2024	160.18%	163.82%	2.29%

County Number	45
County Name	Holt

45 Holt
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 144
 Total Sales Price : 132,202,357
 Total Adj. Sales Price : 132,202,357
 Total Assessed Value : 92,524,614
 Avg. Adj. Sales Price : 918,072
 Avg. Assessed Value : 642,532

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 73
 COD : 22.20
 PRD : 104.46

COV : 30.09
 STD : 22.00
 Avg. Abs. Dev : 15.36
 MAX Sales Ratio : 150.53
 MIN Sales Ratio : 29.31

95% Median C.I. : 66.04 to 72.11
 95% Wgt. Mean C.I. : 64.76 to 75.21
 95% Mean C.I. : 69.52 to 76.70

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	17	72.26	83.73	91.74	25.10	91.27	54.91	132.78	65.02 to 106.72	774,122	710,180
01-JAN-22 To 31-MAR-22	14	78.79	83.03	80.68	12.08	102.91	63.07	115.69	73.27 to 91.15	656,931	529,979
01-APR-22 To 30-JUN-22	21	73.41	76.49	75.86	20.76	100.83	29.66	126.81	68.10 to 92.46	737,880	559,759
01-JUL-22 To 30-SEP-22	6	73.37	83.23	81.83	33.26	101.71	50.35	129.04	50.35 to 129.04	460,119	376,500
01-OCT-22 To 31-DEC-22	9	70.14	82.83	78.53	24.19	105.48	54.16	150.17	68.74 to 96.35	795,611	624,829
01-JAN-23 To 31-MAR-23	11	62.50	62.62	58.66	19.89	106.75	42.43	90.95	43.91 to 81.87	1,654,190	970,364
01-APR-23 To 30-JUN-23	7	60.07	61.92	61.53	14.60	100.63	46.08	92.26	46.08 to 92.26	851,675	524,065
01-JUL-23 To 30-SEP-23	5	61.28	56.66	50.33	11.88	112.58	35.65	65.38	N/A	400,340	201,475
01-OCT-23 To 31-DEC-23	12	64.69	63.64	65.29	16.01	97.47	43.45	85.03	54.74 to 73.49	800,343	522,544
01-JAN-24 To 31-MAR-24	22	67.61	66.61	63.95	14.29	104.16	43.55	87.45	59.10 to 75.27	1,467,486	938,418
01-APR-24 To 30-JUN-24	15	66.04	70.56	70.82	28.03	99.63	29.31	121.95	51.68 to 87.56	537,131	380,372
01-JUL-24 To 30-SEP-24	5	66.23	79.50	65.16	32.78	122.01	49.03	150.53	N/A	1,664,655	1,084,663
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	58	76.76	80.89	82.50	21.00	98.05	29.66	132.78	70.25 to 79.40	700,229	577,702
01-OCT-22 To 30-SEP-23	32	63.25	67.22	62.95	21.63	106.78	35.65	150.17	56.57 to 69.68	1,041,250	655,415
01-OCT-23 To 30-SEP-24	54	66.12	68.24	65.29	20.27	104.52	29.31	150.53	61.12 to 69.52	1,079,057	704,530
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	50	76.76	80.27	78.17	20.26	102.69	29.66	150.17	69.69 to 83.30	692,274	541,142
01-JAN-23 To 31-DEC-23	35	62.44	61.98	60.45	16.67	102.53	35.65	92.26	55.77 to 65.38	1,021,818	617,724
<u>ALL</u>	144	69.20	73.11	69.99	22.20	104.46	29.31	150.53	66.04 to 72.11	918,072	642,532

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	44	69.63	75.61	76.21	20.64	99.21	49.03	150.17	63.40 to 77.21	1,167,410	889,636
2	5	69.01	70.55	70.93	04.00	99.46	65.97	75.27	N/A	1,382,522	980,585
3	90	68.74	72.18	64.83	23.55	111.34	29.31	150.53	65.24 to 72.42	768,904	498,459
4	5	76.47	70.40	76.58	25.96	91.93	43.45	99.95	N/A	944,463	723,273
<u>ALL</u>	144	69.20	73.11	69.99	22.20	104.46	29.31	150.53	66.04 to 72.11	918,072	642,532

45 Holt
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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 Avg. Abs. Dev : 15.36
 MAX Sales Ratio : 150.53
 MIN Sales Ratio : 29.31

95% Median C.I. : 66.04 to 72.11
 95% Wgt. Mean C.I. : 64.76 to 75.21
 95% Mean C.I. : 69.52 to 76.70

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	9	73.27	79.09	77.29	18.43	102.33	56.57	150.17	62.50 to 81.88	1,248,734	965,204
1	4	72.19	87.78	79.66	39.13	110.19	56.57	150.17	N/A	1,852,527	1,475,737
2	1	73.49	73.49	73.49	00.00	100.00	73.49	73.49	N/A	2,318,270	1,703,748
3	4	72.31	71.81	71.52	02.88	100.41	68.10	74.51	N/A	377,558	270,036
_____Dry_____											
County	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	564,000	387,718
3	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	564,000	387,718
_____Grass_____											
County	59	69.98	75.85	68.93	23.04	110.04	29.66	132.78	66.04 to 79.40	705,175	486,046
1	15	69.68	71.60	67.96	17.35	105.36	49.03	129.04	62.07 to 78.31	571,746	388,546
3	42	69.86	76.51	68.28	24.62	112.05	29.66	132.78	66.04 to 83.30	758,182	517,669
4	2	93.70	93.70	93.33	06.67	100.40	87.45	99.95	N/A	592,729	553,214
_____ALL_____	144	69.20	73.11	69.99	22.20	104.46	29.31	150.53	66.04 to 72.11	918,072	642,532

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	42	69.01	69.75	67.57	16.74	103.23	29.31	150.17	64.75 to 73.34	1,358,902	918,220
1	21	68.74	75.56	72.85	19.04	103.72	54.87	150.17	63.40 to 79.27	1,640,808	1,195,281
2	5	69.01	70.55	70.93	04.00	99.46	65.97	75.27	N/A	1,382,522	980,585
3	16	69.73	61.88	54.52	17.58	113.50	29.31	78.26	46.08 to 73.35	981,520	535,088
_____Dry_____											
County	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	564,000	387,718
3	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	564,000	387,718
_____Grass_____											
County	77	69.52	74.84	73.62	23.56	101.66	29.66	132.78	65.38 to 77.86	724,198	533,171
1	16	69.83	75.25	86.42	21.62	87.07	49.03	130.02	62.07 to 79.84	762,887	659,251
3	56	69.43	75.12	69.24	23.48	108.49	29.66	132.78	65.38 to 79.40	693,477	480,175
4	5	76.47	70.40	76.58	25.96	91.93	43.45	99.95	N/A	944,463	723,273
_____ALL_____	144	69.20	73.11	69.99	22.20	104.46	29.31	150.53	66.04 to 72.11	918,072	642,532

Holt County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	5,600	5,600	5,600	5,600	5,191	5,300	5,100	5,100	5,473
Antelope	1	6,750	6,750	6,500	6,345	5,750	5,500	5,500	5,250	6,123
Knox	2	5,251	5,038	4,889	4,933	4,555	4,440	4,082	4,023	4,779
Holt	3	2,900	2,900	2,900	2,900	2,672	2,800	2,600	2,600	2,752
Holt	2	5,900	5,900	5,900	5,900	5,600	5,600	5,600	5,600	5,705
Keya Paha	1	3,550	3,550	3,525	3,525	3,500	3,500	3,480	3,480	3,515
Boyd	1	4,100	4,100	3,900	3,900	3,625	3,625	3,450	3,450	3,769
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,640	5,640	5,640	5,644
Garfield	1	4,595	4,595	4,595	3,905	3,905	3,475	3,475	2,995	4,015
Holt	4	n/a	n/a	n/a	2,900	n/a	2,800	2,600	2,600	2,766
Rock	3	n/a	4,150	4,100	4,000	3,928	3,924	3,899	3,330	3,937
Rock	2	n/a	2,850	2,750	2,725	2,675	2,650	2,600	2,400	2,601
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,580
Antelope	1	4,375	4,188	3,810	3,810	3,125	3,125	2,875	2,875	3,675
Knox	2	2,920	2,845	2,400	2,235	2,170	2,085	2,065	2,050	2,381
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,519
Holt	2	2,700	2,700	n/a	2,650	2,450	2,450	2,100	2,100	2,507
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	1,316
Boyd	1	2,700	2,700	2,525	2,525	2,425	2,425	2,275	2,275	2,551
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609
Garfield	1	n/a	1,750	1,750	1,550	1,550	1,280	1,280	1,200	1,491
Holt	4	n/a	n/a	n/a	2,650	2,450	2,450	2,100	2,100	2,433
Rock	3	n/a	1,265	1,230	1,230	1,100	1,060	1,000	920	1,093
Rock	2	n/a	n/a	1,230	1,230	1,100	n/a	n/a	920	1,073
Loup	1	n/a	1,000	1,000	1,000	935	935	935	935	967

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1,484	1,524	1,509	1,472	1,407	1,415	1,405	1,401	1,457
Antelope	1	2,400	2,350	2,350	2,350	2,095	2,095	2,050	2,000	2,265
Knox	2	2,051	2,051	2,052	2,050	2,050	2,050	2,059	2,050	2,051
Holt	3	1,816	2,029	1,627	1,854	1,452	1,453	1,450	1,453	1,687
Holt	2	1,915	2,099	1,902	1,900	1,476	1,456	n/a	1,452	1,645
Keya Paha	1	1,110	1,110	1,100	1,100	1,090	1,090	1,085	1,059	1,092
Boyd	1	1,875	1,875	1,825	1,825	1,775	1,775	1,675	1,675	1,786
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222
Garfield	1	1,220	n/a	1,220	1,220	1,060	1,060	1,060	1,061	1,110
Holt	4	913	948	807	1,200	800	800	n/a	800	848
Rock	3	1,250	1,185	1,115	1,051	1,000	880	770	731	1,005
Rock	2	1,250	1,188	1,115	1,065	894	875	770	570	1,019
Loup	1	900	n/a	900	900	900	900	900	900	900

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1,457	500	250
Antelope	1	2,630	500	182
Knox	2	2,150	685	250
Holt	3	1,829	500	250
Holt	2	1,592	500	250
Keya Paha	1	n/a	n/a	79
Boyd	1	n/a	n/a	760
Wheeler	1	1,093	n/a	994
Garfield	1	1,246	n/a	191
Holt	4	1,237	500	250
Rock	3	775	500	100
Rock	2	763	500	100
Loup	1	802	n/a	100

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	4	Median :	46	COV :	59.37	95% Median C.I. :	N/A
Total Sales Price :	1,808,000	Wgt. Mean :	43	STD :	26.59	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,588,000	Mean :	45	Avg.Abs.Dev :	16.73	95% Mean C.I. :	2.49 to 87.09
Total Assessed Value :	689,785						
Avg. Adj. Sales Price :	397,000	COD :	36.13	MAX Sales Ratio :	75.76		
Avg. Assessed Value :	172,446	PRD :	103.11	MIN Sales Ratio :	10.80		

Printed : 03/19/2025

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	1	10.80	10.80	10.80		100.00	10.80	10.80	N/A	355,000	38,335
04/01/2022 To 06/30/2022	1	47.27	47.27	47.27		100.00	47.27	47.27	N/A	380,000	179,617
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	60.55	60.55	55.31	25.14	109.47	45.33	75.76	N/A	426,500	235,917
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	2	29.04	29.04	29.65	62.81	97.94	10.80	47.27	N/A	367,500	108,976
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	2	60.55	60.55	55.31	25.14	109.47	45.33	75.76	N/A	426,500	235,917
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	2	29.04	29.04	29.65	62.81	97.94	10.80	47.27	N/A	367,500	108,976
01/01/2023 To 12/31/2023											
<u>ALL</u>											
10/01/2021 To 09/30/2024	4	46.30	44.79	43.44	36.13	103.11	10.80	75.76	N/A	397,000	172,446

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	4	Median :	46	COV :	59.37	95% Median C.I. :	N/A
Total Sales Price :	1,808,000	Wgt. Mean :	43	STD :	26.59	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,588,000	Mean :	45	Avg.Abs.Dev :	16.73	95% Mean C.I. :	2.49 to 87.09
Total Assessed Value :	689,785						
Avg. Adj. Sales Price :	397,000	COD :	36.13	MAX Sales Ratio :	75.76		
Avg. Assessed Value :	172,446	PRD :	103.11	MIN Sales Ratio :	10.80		

Printed : 03/19/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	1	10.80	10.80	10.80		100.00	10.80	10.80	N/A	355,000	38,335
3	3	47.27	56.12	52.83	21.45	106.23	45.33	75.76	N/A	411,000	217,150
<u>ALL</u>											
10/01/2021 To 09/30/2024	4	46.30	44.79	43.44	36.13	103.11	10.80	75.76	N/A	397,000	172,446

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
020006											
020049											
020115											
080036											
080050											
080051											
360100											
450007											
450029											
450044	4	46.30	44.79	43.44	36.13	103.11	10.80	75.76	N/A	397,000	172,446
450137											
450239											
540583											
920045											
<u>ALL</u>											
10/01/2021 To 09/30/2024	4	46.30	44.79	43.44	36.13	103.11	10.80	75.76	N/A	397,000	172,446

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	4	Median :	46	COV :	59.37	95% Median C.I. :	N/A
Total Sales Price :	1,808,000	Wgt. Mean :	43	STD :	26.59	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,588,000	Mean :	45	Avg.Abs.Dev :	16.73	95% Mean C.I. :	2.49 to 87.09
Total Assessed Value :	689,785						
Avg. Adj. Sales Price :	397,000	COD :	36.13	MAX Sales Ratio :	75.76		
Avg. Assessed Value :	172,446	PRD :	103.11	MIN Sales Ratio :	10.80		

Printed : 03/19/2025

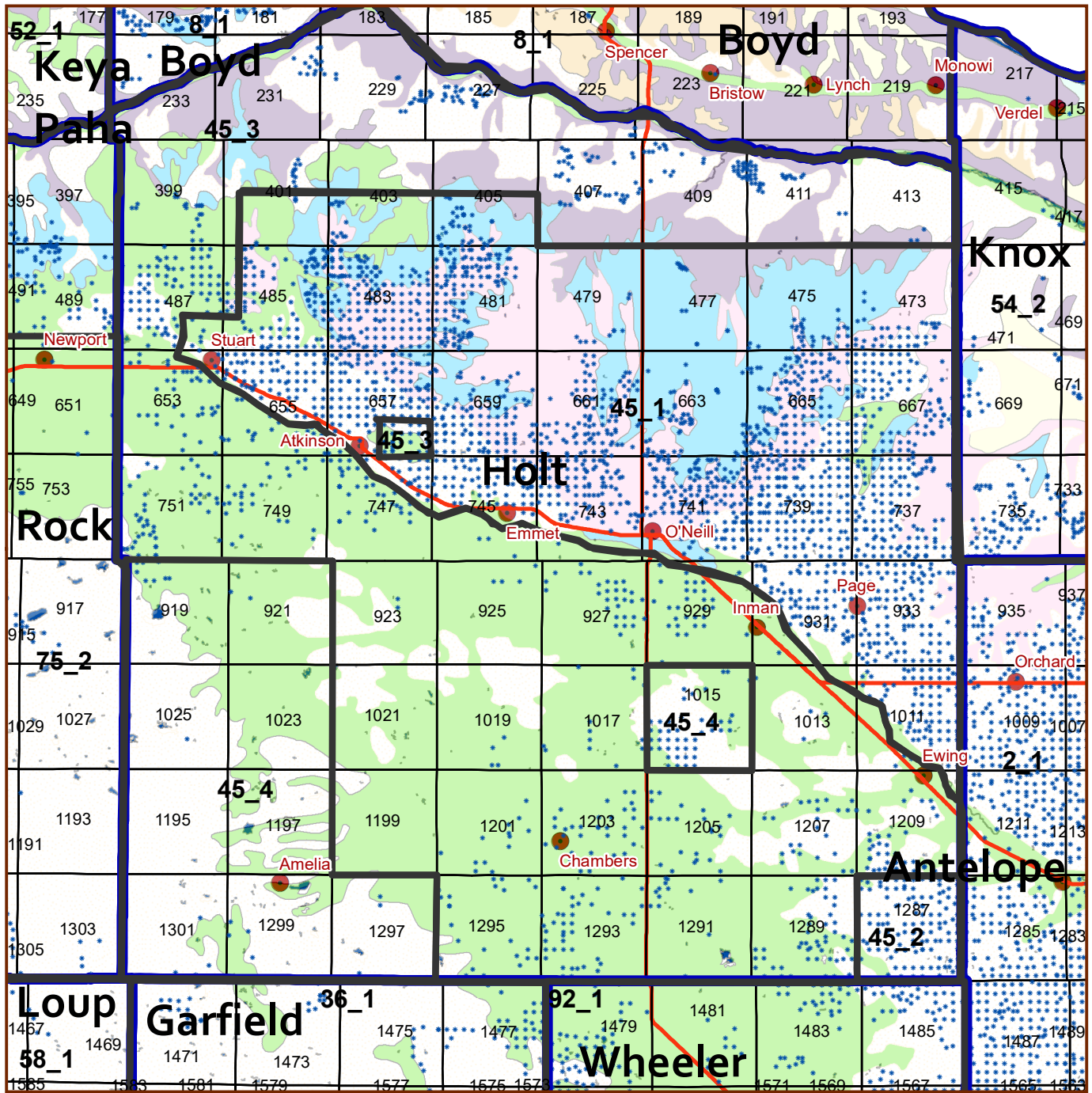
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	2	29.04	29.04	29.65	62.81	97.94	10.80	47.27	N/A	367,500	108,976
1	1	10.80	10.80	10.80		100.00	10.80	10.80	N/A	355,000	38,335
3	1	47.27	47.27	47.27		100.00	47.27	47.27	N/A	380,000	179,617
<u>ALL</u>											
10/01/2021 To 09/30/2024	4	46.30	44.79	43.44	36.13	103.11	10.80	75.76	N/A	397,000	172,446

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	45.33	45.33	45.33		100.00	45.33	45.33	N/A	573,000	259,715
3	1	45.33	45.33	45.33		100.00	45.33	45.33	N/A	573,000	259,715
<u>Grass</u>											
County	2	29.04	29.04	29.65	62.81	97.94	10.80	47.27	N/A	367,500	108,976
1	1	10.80	10.80	10.80		100.00	10.80	10.80	N/A	355,000	38,335
3	1	47.27	47.27	47.27		100.00	47.27	47.27	N/A	380,000	179,617
<u>ALL</u>											
10/01/2021 To 09/30/2024	4	46.30	44.79	43.44	36.13	103.11	10.80	75.76	N/A	397,000	172,446

HOLT COUNTY



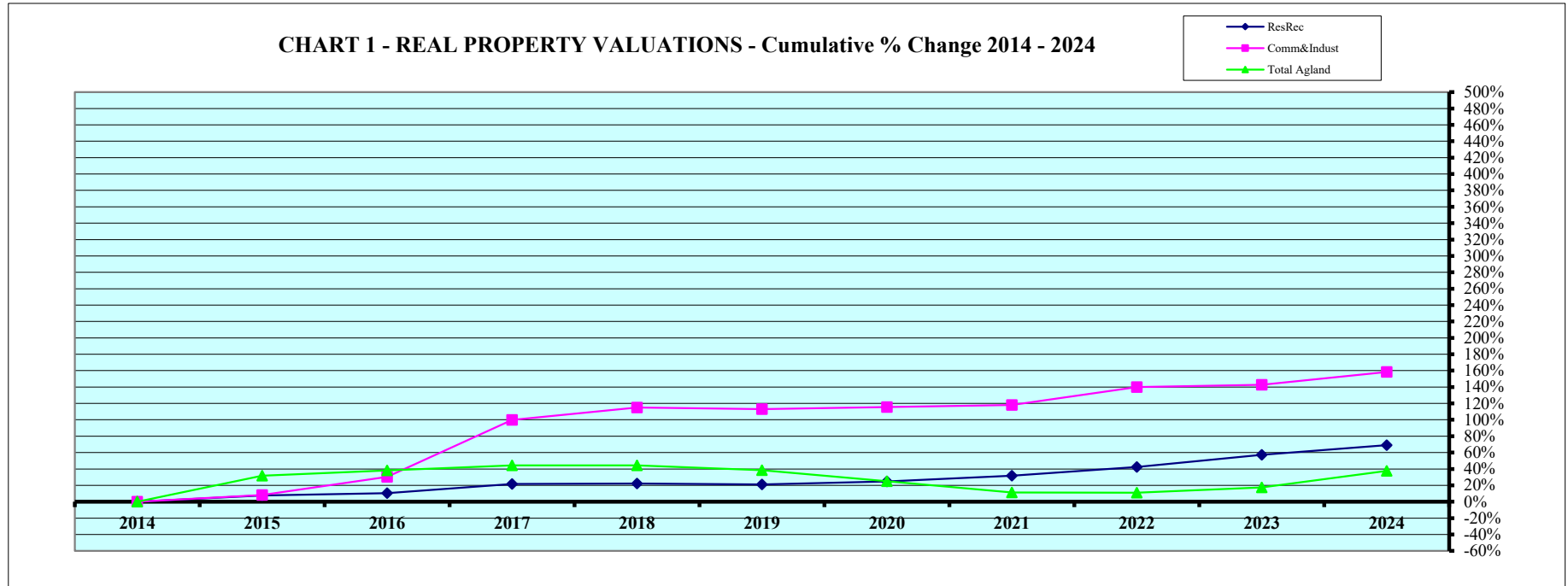
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	241,716,980	-	-	-	67,376,430	-	-	-	1,847,562,010	-	-	-
2015	260,250,143	18,533,163	7.67%	7.67%	72,964,725	5,588,295	8.29%	8.29%	2,432,963,327	585,401,317	31.69%	31.69%
2016	266,782,775	6,532,632	2.51%	10.37%	87,761,375	14,796,650	20.28%	30.26%	2,555,356,267	122,392,940	5.03%	38.31%
2017	294,216,448	27,433,673	10.28%	21.72%	134,584,034	46,822,659	53.35%	99.75%	2,666,696,749	111,340,482	4.36%	44.34%
2018	295,431,175	1,214,727	0.41%	22.22%	144,768,198	10,184,164	7.57%	114.86%	2,664,902,252	-1,794,497	-0.07%	44.24%
2019	292,483,900	-2,947,275	-1.00%	21.00%	143,532,856	-1,235,342	-0.85%	113.03%	2,559,574,239	-105,328,013	-3.95%	38.54%
2020	301,514,699	9,030,799	3.09%	24.74%	145,250,938	1,718,082	1.20%	115.58%	2,308,229,310	-251,344,929	-9.82%	24.93%
2021	318,267,149	16,752,450	5.56%	31.67%	147,001,645	1,750,707	1.21%	118.18%	2,053,552,325	-254,676,985	-11.03%	11.15%
2022	344,141,084	25,873,935	8.13%	42.37%	161,718,858	14,717,213	10.01%	140.02%	2,050,928,487	-2,623,838	-0.13%	11.01%
2023	380,389,726	36,248,642	10.53%	57.37%	163,545,844	1,826,986	1.13%	142.73%	2,170,799,539	119,871,052	5.84%	17.50%
2024	408,649,219	28,259,493	7.43%	69.06%	174,077,650	10,531,806	6.44%	158.37%	2,542,205,616	371,406,077	17.11%	37.60%

Rate Annual %chg: Residential & Recreational **5.39%**

Commercial & Industrial **9.96%**

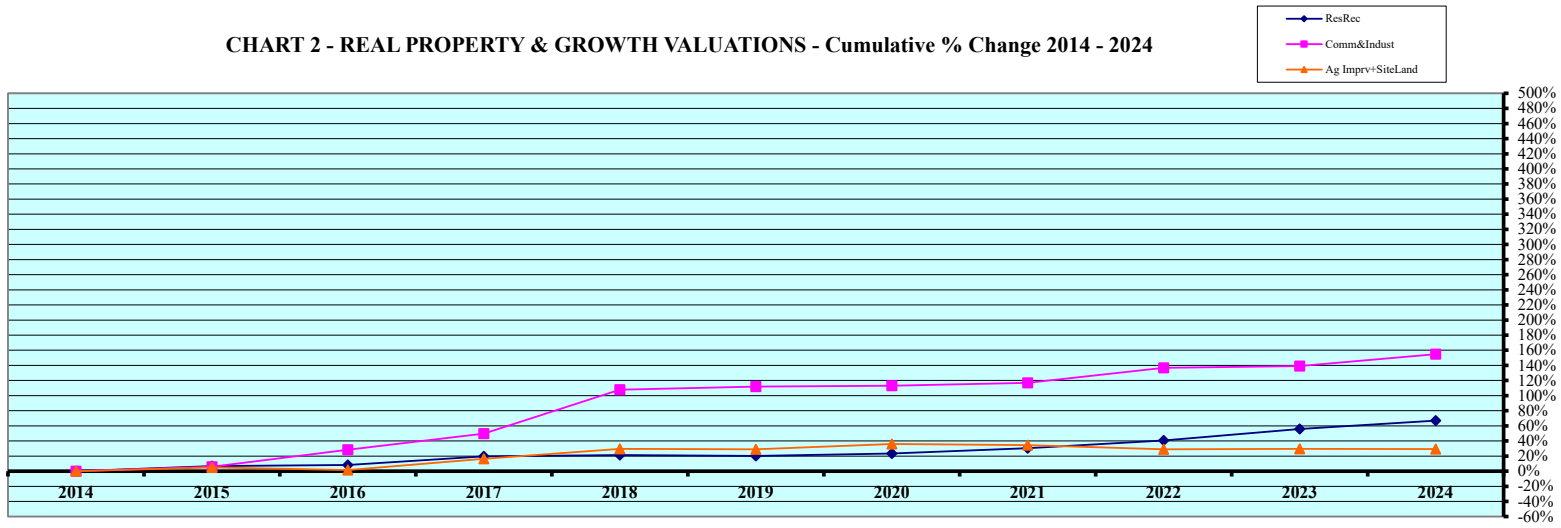
Agricultural Land **3.24%**

Cnty# **45**
County **HOLT**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	241,716,980	3,590,033	1.49%	238,126,947	--	--	67,376,430	1,182,810	1.76%	66,193,620	--	--
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	6.86%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	5.97%
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	8.18%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	28.50%
2017	294,216,448	5,040,956	1.71%	289,175,492	8.39%	19.63%	134,584,034	33,690,389	25.03%	100,893,645	14.96%	49.75%
2018	295,431,175	2,424,045	0.82%	293,007,130	-0.41%	21.22%	144,768,198	4,726,466	3.26%	140,041,732	4.06%	107.85%
2019	292,483,900	2,333,519	0.80%	290,150,381	-1.79%	20.04%	143,532,856	820,022	0.57%	142,712,834	-1.42%	111.81%
2020	301,514,699	3,213,913	1.07%	298,300,786	1.99%	23.41%	145,250,938	1,685,786	1.16%	143,565,152	0.02%	113.08%
2021	318,267,149	3,160,964	0.99%	315,106,185	4.51%	30.36%	147,001,645	811,876	0.55%	146,189,769	0.65%	116.97%
2022	344,141,084	4,132,800	1.20%	340,008,284	6.83%	40.66%	161,718,858	2,223,824	1.38%	159,495,034	8.50%	107.85%
2023	380,389,726	3,526,905	0.93%	376,862,821	9.51%	55.91%	163,545,844	2,399,169	1.47%	161,146,675	-0.35%	139.17%
2024	408,649,219	5,249,845	1.28%	403,399,374	6.05%	66.89%	174,077,650	2,398,530	1.38%	171,679,120	4.97%	154.81%
Rate Ann%chg	5.39%	Resid & Recreat w/o growth				4.24%	C & I w/o growth				5.60%	

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	65,658,455	71,384,040	137,042,495	6,397,390	4.67%	130,645,105	--	--
2015	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	143,886,420	4.99%	4.99%
2016	81,963,812	76,708,301	158,672,113	19,417,915	12.24%	139,254,198	-6.20%	1.61%
2017	87,064,545	88,996,155	176,060,700	16,628,925	9.44%	159,431,775	0.48%	16.34%
2018	88,152,443	91,293,359	179,445,802	1,955,177	1.09%	177,490,625	0.81%	29.52%
2019	89,293,333	105,444,129	194,737,462	18,193,036	9.34%	176,544,426	-1.62%	28.82%
2020	80,979,742	108,743,939	189,723,681	3,390,837	1.79%	186,332,844	-4.32%	35.97%
2021	78,420,617	109,724,440	188,145,057	3,963,748	2.11%	184,181,309	-2.92%	34.40%
2022	81,220,224	99,626,221	180,846,445	4,041,430	2.23%	176,805,015	-6.03%	29.01%
2023	77,865,831	102,312,937	180,178,768	2,579,594	1.43%	177,599,174	-1.80%	29.59%
2024	78,023,773	105,075,676	183,099,449	5,956,935	3.25%	177,142,514	-1.69%	29.26%
Rate Ann%chg	1.74%	3.94%	2.94%	Ag Imprv+Site w/o growth		-1.83%		

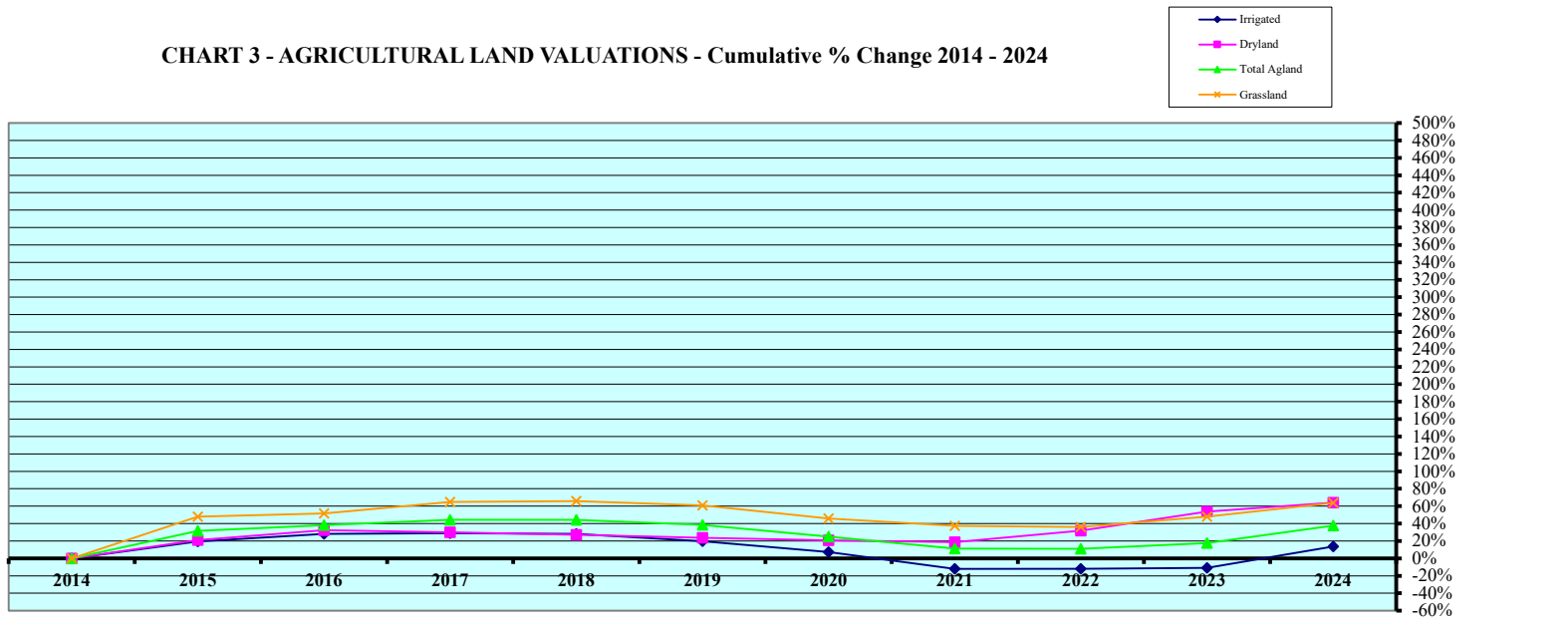
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 45
County HOLT

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	971,063,560	-	-	-	69,367,855	-	-	-	796,824,450	-	-	-
2015	1,158,759,536	187,695,976	19.33%	19.33%	83,912,499	14,544,644	20.97%	20.97%	1,178,606,306	381,781,856	47.91%	47.91%
2016	1,244,249,943	85,490,407	7.38%	28.13%	91,781,310	7,868,811	9.38%	32.31%	1,207,838,967	29,232,661	2.48%	51.58%
2017	1,252,023,421	7,773,478	0.62%	28.93%	90,247,671	-1,533,639	-1.67%	30.10%	1,312,638,348	104,799,381	8.68%	64.73%
2018	1,245,396,939	-6,626,482	-0.53%	28.25%	88,085,236	-2,162,435	-2.40%	26.98%	1,321,277,242	8,638,894	0.66%	65.82%
2019	1,162,746,731	-82,650,208	-6.64%	19.74%	85,791,451	-2,293,785	-2.60%	23.68%	1,281,829,472	-39,447,770	-2.99%	60.87%
2020	1,042,489,741	-120,256,990	-10.34%	7.36%	83,805,714	-1,985,737	-2.31%	20.81%	1,161,884,031	-119,945,441	-9.36%	45.81%
2021	854,153,329	-188,336,412	-18.07%	-12.04%	82,292,292	-1,513,422	-1.81%	18.63%	1,095,416,947	-66,467,084	-5.72%	37.47%
2022	855,933,397	1,780,068	0.21%	-11.86%	91,389,780	9,097,488	11.06%	31.75%	1,083,501,916	-11,915,031	-1.09%	35.98%
2023	865,981,501	10,048,104	1.17%	-10.82%	106,609,396	15,219,616	16.65%	53.69%	1,178,180,621	94,678,705	8.74%	47.86%
2024	1,103,077,521	237,096,020	27.38%	13.59%	113,812,637	7,203,241	6.76%	64.07%	1,305,201,025	127,020,404	10.78%	63.80%

Rate Ann.%chg: Irrigated **1.28%** Dryland **5.08%** Grassland **5.06%**

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	6,193,915	-	-	-	4,112,230	-	-	-	1,847,562,010	-	-	-
2015	6,444,510	250,595	4.05%	4.05%	5,240,476	1,128,246	27.44%	27.44%	2,432,963,327	585,401,317	31.69%	31.69%
2016	6,231,404	-213,106	-3.31%	0.61%	5,254,643	14,167	0.27%	27.78%	2,555,356,267	122,392,940	5.03%	38.31%
2017	6,456,173	224,769	3.61%	4.23%	5,331,136	76,493	1.46%	29.64%	2,666,696,749	111,340,482	4.36%	44.34%
2018	5,253,897	-1,202,276	-18.62%	-15.18%	4,888,938	-442,198	-8.29%	18.89%	2,664,902,252	-1,794,497	-0.07%	44.24%
2019	24,295,440	19,041,543	362.43%	292.25%	4,911,145	22,207	0.45%	19.43%	2,559,574,239	-105,328,013	-3.95%	38.54%
2020	12,225,270	-12,070,170	-49.68%	97.38%	7,824,554	2,913,409	59.32%	90.28%	2,308,229,310	-251,344,929	-9.82%	24.93%
2021	13,612,098	1,386,828	11.34%	119.77%	8,077,659	253,105	3.23%	96.43%	2,053,552,325	-254,676,985	-11.03%	11.15%
2022	11,859,217	-1,752,881	-12.88%	91.47%	8,244,177	166,518	2.06%	100.48%	2,050,928,487	-2,623,838	-0.13%	11.01%
2023	11,715,085	-144,132	-1.22%	89.14%	8,312,936	68,759	0.83%	102.15%	2,170,799,539	119,871,052	5.84%	17.50%
2024	11,724,013	8,928	0.08%	89.28%	8,390,420	77,484	0.93%	104.04%	2,542,205,616	371,406,077	17.11%	37.60%

Cnty# **45**
County **HOLT**

Rate Ann.%chg: Total Agric Land **3.24%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	969,486,640	299,242	3,240			73,062,870	54,408	1,343			797,026,285	1,074,799	742		
2015	1,161,044,556	296,277	3,919	20.96%	20.96%	84,642,866	51,443	1,645	22.53%	22.53%	1,178,689,556	1,079,159	1,092	47.29%	47.29%
2016	1,248,992,941	296,094	4,218	7.64%	30.20%	91,468,164	50,819	1,800	9.39%	34.03%	1,208,486,846	1,078,400	1,121	2.60%	51.12%
2017	1,252,277,829	297,112	4,215	-0.08%	30.09%	90,261,048	50,148	1,800	0.00%	34.03%	1,314,549,720	1,078,305	1,219	8.79%	64.40%
2018	1,246,964,752	296,001	4,213	-0.05%	30.03%	88,462,264	49,107	1,801	0.09%	34.15%	1,322,849,189	1,093,356	1,210	-0.75%	63.16%
2019	1,167,532,259	295,443	3,952	-6.19%	21.98%	86,728,608	48,183	1,800	-0.08%	34.04%	1,286,707,934	1,097,533	1,172	-3.10%	58.09%
2020	1,045,356,739	293,312	3,564	-9.81%	10.01%	83,960,928	46,645	1,800	0.00%	34.04%	1,163,164,054	1,098,432	1,059	-9.68%	42.80%
2021	856,551,270	290,821	2,945	-17.36%	-9.09%	82,292,292	45,718	1,800	0.00%	34.04%	1,098,653,598	1,100,833	998	-5.75%	34.58%
2022	856,373,087	290,608	2,947	0.05%	-9.04%	91,499,580	45,750	2,000	11.11%	48.93%	1,082,921,901	1,102,197	983	-1.55%	32.49%
2023	865,193,398	291,099	2,972	0.86%	-8.26%	106,676,862	45,504	2,344	17.22%	74.58%	1,178,546,182	1,102,596	1,069	8.79%	44.14%
2024	1,107,141,806	291,790	3,794	27.66%	17.12%	113,609,801	45,431	2,501	6.67%	86.22%	1,302,626,493	1,101,713	1,182	10.62%	59.44%

Rate Annual %chg Average Value/Acre: 1.34%

4.51%

5.04%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	6,169,290	60,103	103			3,712,840	9,401	395			1,849,457,925	1,497,952	1,235		
2015	6,342,094	60,469	105	2.18%	2.18%	5,209,156	10,421	500	26.58%	26.58%	2,435,928,228	1,497,769	1,626	31.73%	31.73%
2016	6,220,533	62,205	100	-4.65%	-2.58%	5,254,798	10,504	500	0.08%	26.67%	2,560,423,282	1,498,022	1,709	5.09%	38.44%
2017	6,209,162	62,092	100	0.00%	-2.58%	5,329,126	10,652	500	0.01%	26.68%	2,668,626,885	1,498,309	1,781	4.21%	44.26%
2018	5,054,600	50,546	100	0.00%	-2.58%	4,881,512	9,762	500	-0.05%	26.62%	2,668,212,317	1,498,771	1,780	-0.05%	44.19%
2019	23,878,385	47,757	500	400.00%	387.11%	4,918,680	9,837	500	-0.01%	26.60%	2,569,765,866	1,498,753	1,715	-3.69%	38.87%
2020	12,089,400	48,344	250	-49.99%	143.62%	7,847,244	11,091	708	41.51%	79.16%	2,312,418,365	1,497,824	1,544	-9.96%	25.04%
2021	12,240,452	48,947	250	0.00%	143.63%	8,084,404	11,288	716	1.22%	81.34%	2,057,822,016	1,497,607	1,374	-11.00%	11.29%
2022	11,850,004	47,387	250	0.00%	143.62%	8,244,407	11,410	723	0.89%	82.97%	2,050,888,979	1,497,352	1,370	-0.32%	10.94%
2023	11,707,719	46,818	250	0.00%	143.62%	8,312,936	11,486	724	0.16%	83.26%	2,170,437,097	1,497,502	1,449	5.82%	17.39%
2024	11,714,446	46,845	250	0.00%	143.62%	8,389,884	11,522	728	0.61%	84.37%	2,543,482,430	1,497,301	1,699	17.20%	37.59%

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HOLT

Rate Annual %chg Average Value/Acre: 3.24%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10,127	HOLT	170,323,902	18,411,679	13,030,053	408,482,161	154,238,390	19,839,260	167,058	2,542,205,616	78,023,773	105,075,676	0	3,509,797,568
cnty sectorvalue % of total value:		4.85%	0.52%	0.37%	11.64%	4.39%	0.57%	0.00%	72.43%	2.22%	2.99%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,306	ATKINSON	11,626,270	1,933,281	366,056	67,377,747	17,397,670	10,169,276	0	27,683	0	0	0	108,897,983
12.90%	%sector of county sector	6.83%	10.50%	2.81%	16.49%	11.28%	51.26%		0.00%				3.10%
	%sector of municipality	10.68%	1.78%	0.34%	61.87%	15.98%	9.34%		0.03%				100.00%
288	CHAMBERS	324,583	344,878	6,609	11,218,483	952,923	0	0	626,146	252,982	4,820	0	13,731,424
2.84%	%sector of county sector	0.19%	1.87%	0.05%	2.75%	0.62%			0.02%	0.32%	0.00%		0.39%
	%sector of municipality	2.36%	2.51%	0.05%	81.70%	6.94%			4.56%	1.84%	0.04%		100.00%
46	EMMET	103,888	428	147	971,413	567,380	0	0	120,787	49,226	21,011	0	1,834,280
0.45%	%sector of county sector	0.06%	0.00%	0.00%	0.24%	0.37%			0.00%	0.06%	0.02%		0.05%
	%sector of municipality	5.66%	0.02%	0.01%	52.96%	30.93%			6.58%	2.68%	1.15%		100.00%
373	EWING	452,197	807,490	90,575	12,952,178	1,765,129	0	0	0	0	31,063	0	16,098,632
3.68%	%sector of county sector	0.27%	4.39%	0.70%	3.17%	1.14%					0.03%		0.46%
	%sector of municipality	2.81%	5.02%	0.56%	80.46%	10.96%					0.19%		100.00%
95	INMAN	49,595	147,177	7,156	1,676,638	116,931	0	0	43,303	58,880	0	0	2,099,680
0.94%	%sector of county sector	0.03%	0.80%	0.05%	0.41%	0.08%			0.00%	0.08%			0.06%
	%sector of municipality	2.36%	7.01%	0.34%	79.85%	5.57%			2.06%	2.80%			100.00%
3,581	O'NEILL	7,918,464	2,095,261	1,022,848	169,678,826	43,761,928	3,535,163	0	0	0	0	0	228,012,490
35.36%	%sector of county sector	4.65%	11.38%	7.85%	41.54%	28.37%	17.82%						6.50%
	%sector of municipality	3.47%	0.92%	0.45%	74.42%	19.19%	1.55%						100.00%
166	PAGE	68,872	466,822	409,708	5,128,977	387,239	0	0	4,238	0	0	0	6,465,856
1.64%	%sector of county sector	0.04%	2.54%	3.14%	1.26%	0.25%			0.00%				0.18%
	%sector of municipality	1.07%	7.22%	6.34%	79.32%	5.99%			0.07%				100.00%
486	STUART	4,656,730	47,144	4,067	28,155,290	5,071,450	0	0	617,154	122,966	159,741	0	38,834,542
4.80%	%sector of county sector	2.73%	0.26%	0.03%	6.89%	3.29%			0.02%	0.16%	0.15%		1.11%
	%sector of municipality	11.99%	0.12%	0.01%	72.50%	13.06%			1.59%	0.32%	0.41%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
6,342	Total Municipalities	25,200,600	5,842,482	1,907,166	297,159,559	70,020,652	13,704,440	0	1,439,311	484,054	216,635	0	415,974,895
62.62%	%all municip.sectors of cnty	14.80%	31.73%	14.64%	72.75%	45.40%	69.08%		0.06%	0.62%	0.21%		11.85%

45 HOLT

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 12,695

Value : 3,899,179,672

Growth 13,858,699

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	477	4,259,039	32	410,487	20	206,995	529	4,876,521	
02. Res Improve Land	2,793	57,941,218	274	9,108,956	365	13,748,804	3,432	80,798,978	
03. Res Improvements	2,867	260,725,245	310	39,750,569	423	56,089,788	3,600	356,565,602	
04. Res Total	3,344	322,925,502	342	49,270,012	443	70,045,587	4,129	442,241,101	6,248,836
% of Res Total	80.99	73.02	8.28	11.14	10.73	15.84	32.52	11.34	45.09
05. Com UnImp Land	93	967,083	10	199,821	37	1,308,118	140	2,475,022	
06. Com Improve Land	594	9,056,371	41	875,544	98	3,313,327	733	13,245,242	
07. Com Improvements	614	60,629,859	47	5,776,189	142	58,757,930	803	125,163,978	
08. Com Total	707	70,653,313	57	6,851,554	179	63,379,375	943	140,884,242	4,812,878
% of Com Total	74.97	50.15	6.04	4.86	18.98	44.99	7.43	3.61	34.73
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	4	422,280	2	78,030	6	297,436	12	797,746	
11. Ind Improvements	4	13,282,159	2	730,494	6	5,019,558	12	19,032,211	
12. Ind Total	4	13,704,439	2	808,524	6	5,316,994	12	19,829,957	0
% of Ind Total	33.33	69.11	16.67	4.08	50.00	26.81	0.09	0.51	0.00
13. Rec UnImp Land	0	0	0	0	4	86,376	4	86,376	
14. Rec Improve Land	0	0	0	0	2	65,688	2	65,688	
15. Rec Improvements	0	0	0	0	2	15,641	2	15,641	
16. Rec Total	0	0	0	0	6	167,705	6	167,705	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.00	0.00
Res & Rec Total	3,344	322,925,502	342	49,270,012	449	70,213,292	4,135	442,408,806	6,248,836
% of Res & Rec Total	80.87	72.99	8.27	11.14	10.86	15.87	32.57	11.35	45.09
Com & Ind Total	711	84,357,752	59	7,660,078	185	68,696,369	955	160,714,199	4,812,878
% of Com & Ind Total	74.45	52.49	6.18	4.77	19.37	42.74	7.52	4.12	34.73
17. Taxable Total	4,055	407,283,254	401	56,930,090	634	138,909,661	5,090	603,123,005	11,061,714
% of Taxable Total	79.67	67.53	7.88	9.44	12.46	23.03	40.09	15.47	79.82

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	3	881,037	2,346,446	1	7,722	1,606,096
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	4	888,759	3,952,542
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	888,759	3,952,542

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	323	18	117	458

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	23	1,025,802	27	971,514	5,498	2,241,165,353	5,548	2,243,162,669
28. Ag-Improved Land	14	1,395,713	23	490,445	1,915	886,956,257	1,952	888,842,415
29. Ag Improvements	32	1,760,811	25	780,551	2,000	161,510,221	2,057	164,051,583

30. Ag Total				7,605	3,296,056,667
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.62	9,300	
32. HomeSite Improv Land	9	8.77	131,550	6	5.52	82,800	
33. HomeSite Improvements	10	0.00	930,036	6	0.00	305,277	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.31	930	5	5.25	15,750	
36. FarmSite Improv Land	9	10.39	31,170	17	11.59	34,770	
37. FarmSite Improvements	29	0.00	830,775	24	0.00	475,274	
38. FarmSite Total							
39. Road & Ditches	0	13.55	0	0	9.89	0	
40. Other- Non Ag Use	0	0.00	0	0	0.05	150	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	44	36.91	553,650	45	37.53	562,950	
32. HomeSite Improv Land	1,105	1,140.09	17,082,000	1,120	1,154.38	17,296,350	
33. HomeSite Improvements	1,117	0.00	63,642,306	1,133	0.00	64,877,619	1,007,567
34. HomeSite Total				1,178	1,191.91	82,736,919	
35. FarmSite UnImp Land	175	103.65	310,950	181	109.21	327,630	
36. FarmSite Improv Land	1,555	1,989.44	5,968,320	1,581	2,011.42	6,034,260	
37. FarmSite Improvements	1,855	0.00	97,867,915	1,908	0.00	99,173,964	1,789,418
38. FarmSite Total				2,089	2,120.63	105,535,854	
39. Road & Ditches	0	18,213.99	0	0	18,237.43	0	
40. Other- Non Ag Use	0	5,023.72	5,958,740	0	5,023.77	5,958,890	
41. Total Section VI				3,267	26,573.74	194,231,663	2,796,985

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	911.73	1,021,273	7	911.73	1,021,273

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,125.55	3.48%	39,903,080	3.56%	5,600.00
46. 1A	4,102.21	2.00%	22,972,376	2.05%	5,600.00
47. 2A1	36,272.17	17.72%	203,124,152	18.13%	5,600.00
48. 2A	95,128.30	46.48%	532,718,480	47.56%	5,600.00
49. 3A1	27,800.42	13.58%	144,318,210	12.88%	5,191.22
50. 3A	12,515.86	6.12%	66,334,058	5.92%	5,300.00
51. 4A1	18,860.65	9.22%	96,189,315	8.59%	5,100.00
52. 4A	2,851.56	1.39%	14,542,956	1.30%	5,100.00
53. Total	204,656.72	100.00%	1,120,102,627	100.00%	5,473.08
Dry					
54. 1D1	435.50	1.63%	1,175,850	1.70%	2,700.00
55. 1D	4,738.88	17.70%	12,794,976	18.52%	2,700.00
56. 2D1	7,139.92	26.67%	18,920,868	27.39%	2,650.01
57. 2D	7,210.27	26.93%	19,107,445	27.66%	2,650.03
58. 3D1	4,664.00	17.42%	11,427,001	16.54%	2,450.04
59. 3D	616.20	2.30%	1,509,718	2.19%	2,450.05
60. 4D1	37.94	0.14%	79,674	0.12%	2,100.00
61. 4D	1,931.14	7.21%	4,055,394	5.87%	2,100.00
62. Total	26,773.85	100.00%	69,070,926	100.00%	2,579.79
Grass					
63. 1G1	24,865.63	11.57%	36,862,371	12.26%	1,482.46
64. 1G	23,415.02	10.89%	35,384,744	11.77%	1,511.20
65. 2G1	35,732.10	16.62%	53,322,684	17.73%	1,492.29
66. 2G	29,717.60	13.82%	43,144,671	14.35%	1,451.82
67. 3G1	52,191.19	24.28%	72,748,187	24.20%	1,393.88
68. 3G	22,923.93	10.66%	30,218,964	10.05%	1,318.23
69. 4G1	7,627.56	3.55%	9,940,524	3.31%	1,303.24
70. 4G	18,498.77	8.61%	19,047,064	6.33%	1,029.64
71. Total	214,971.80	100.00%	300,669,209	100.00%	1,398.64
Irrigated Total					
	204,656.72	45.06%	1,120,102,627	74.93%	5,473.08
Dry Total					
	26,773.85	5.89%	69,070,926	4.62%	2,579.79
Grass Total					
	214,971.80	47.33%	300,669,209	20.11%	1,398.64
72. Waste	2,448.56	0.54%	612,503	0.04%	250.15
73. Other	5,379.72	1.18%	4,346,580	0.29%	807.96
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	454,230.65	100.00%	1,494,801,845	100.00%	3,290.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,122.64	8.55%	6,623,576	8.84%	5,900.00
46. 1A	67.95	0.52%	400,905	0.54%	5,900.00
47. 2A1	2.91	0.02%	17,169	0.02%	5,900.00
48. 2A	3,383.40	25.77%	19,962,060	26.65%	5,900.00
49. 3A1	4,150.30	31.61%	23,241,680	31.03%	5,600.00
50. 3A	152.48	1.16%	853,888	1.14%	5,600.00
51. 4A1	3,061.13	23.32%	17,142,328	22.89%	5,600.00
52. 4A	1,187.43	9.04%	6,649,608	8.88%	5,600.00
53. Total	13,128.24	100.00%	74,891,214	100.00%	5,704.59
Dry					
54. 1D1	98.33	7.04%	265,491	7.58%	2,700.00
55. 1D	197.95	14.17%	534,465	15.26%	2,700.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	310.72	22.25%	823,425	23.51%	2,650.05
58. 3D1	456.85	32.71%	1,119,300	31.96%	2,450.04
59. 3D	172.63	12.36%	422,948	12.08%	2,450.03
60. 4D1	0.76	0.05%	1,596	0.05%	2,100.00
61. 4D	159.37	11.41%	334,677	9.56%	2,100.00
62. Total	1,396.61	100.00%	3,501,902	100.00%	2,507.43
Grass					
63. 1G1	874.94	12.17%	1,652,783	15.03%	1,889.02
64. 1G	160.73	2.23%	261,590	2.38%	1,627.51
65. 2G1	1,415.96	19.69%	2,670,608	24.29%	1,886.08
66. 2G	194.80	2.71%	335,568	3.05%	1,722.63
67. 3G1	2,848.23	39.60%	3,959,019	36.00%	1,389.99
68. 3G	1,487.67	20.69%	2,011,123	18.29%	1,351.86
69. 4G1	74.05	1.03%	37,025	0.34%	500.00
70. 4G	135.26	1.88%	68,306	0.62%	505.00
71. Total	7,191.64	100.00%	10,996,022	100.00%	1,529.00
Irrigated Total					
	13,128.24	58.76%	74,891,214	83.46%	5,704.59
Dry Total					
	1,396.61	6.25%	3,501,902	3.90%	2,507.43
Grass Total					
	7,191.64	32.19%	10,996,022	12.25%	1,529.00
72. Waste	190.25	0.85%	47,586	0.05%	250.12
73. Other	435.50	1.95%	295,750	0.33%	679.10
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	22,342.24	100.00%	89,732,474	100.00%	4,016.27

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	212.86	0.30%	617,294	0.31%	2,900.00
46. 1A	1,746.90	2.43%	5,066,010	2.56%	2,900.00
47. 2A1	1,505.11	2.09%	4,364,819	2.20%	2,900.00
48. 2A	15,327.52	21.31%	44,449,808	22.45%	2,900.00
49. 3A1	12,466.68	17.33%	33,316,532	16.83%	2,672.45
50. 3A	22,121.39	30.75%	61,939,892	31.29%	2,800.00
51. 4A1	13,690.97	19.03%	35,596,522	17.98%	2,600.00
52. 4A	4,859.25	6.76%	12,634,050	6.38%	2,600.00
53. Total	71,930.68	100.00%	197,984,927	100.00%	2,752.44
Dry					
54. 1D1	83.42	0.48%	225,234	0.51%	2,700.00
55. 1D	2,646.71	15.24%	7,146,117	16.33%	2,700.00
56. 2D1	850.68	4.90%	2,254,323	5.15%	2,650.02
57. 2D	4,593.03	26.44%	12,171,614	27.82%	2,650.02
58. 3D1	5,183.61	29.84%	12,699,950	29.02%	2,450.02
59. 3D	2,369.61	13.64%	5,805,610	13.27%	2,450.03
60. 4D1	275.27	1.58%	578,067	1.32%	2,100.00
61. 4D	1,370.03	7.89%	2,877,063	6.57%	2,100.00
62. Total	17,372.36	100.00%	43,757,978	100.00%	2,518.83
Grass					
63. 1G1	305,779.15	45.49%	555,272,326	51.26%	1,815.93
64. 1G	15,344.04	2.28%	30,801,963	2.84%	2,007.42
65. 2G1	99,816.43	14.85%	161,995,270	14.96%	1,622.93
66. 2G	26,836.09	3.99%	48,718,103	4.50%	1,815.39
67. 3G1	103,015.47	15.32%	147,115,357	13.58%	1,428.09
68. 3G	62,164.86	9.25%	81,567,056	7.53%	1,312.11
69. 4G1	20,049.58	2.98%	20,928,050	1.93%	1,043.81
70. 4G	39,240.69	5.84%	36,777,122	3.40%	937.22
71. Total	672,246.31	100.00%	1,083,175,247	100.00%	1,611.28
Irrigated Total					
Irrigated Total	71,930.68	9.07%	197,984,927	14.83%	2,752.44
Dry Total					
Dry Total	17,372.36	2.19%	43,757,978	3.28%	2,518.83
Grass Total					
Grass Total	672,246.31	84.73%	1,083,175,247	81.12%	1,611.28
72. Waste	26,528.90	3.34%	6,634,250	0.50%	250.08
73. Other	5,336.52	0.67%	3,775,280	0.28%	707.44
74. Exempt	538.29	0.07%	0	0.00%	0.00
75. Market Area Total	793,414.77	100.00%	1,335,327,682	100.00%	1,683.01

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	40.41	7.86%	117,189	8.24%	2,900.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	366.97	71.37%	1,027,516	72.24%	2,800.00
51. 4A1	56.49	10.99%	146,874	10.33%	2,600.00
52. 4A	50.29	9.78%	130,754	9.19%	2,600.00
53. Total	514.16	100.00%	1,422,333	100.00%	2,766.32
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	2.79	2.47%	7,394	2.69%	2,650.18
58. 3D1	0.42	0.37%	1,029	0.37%	2,450.00
59. 3D	102.68	90.84%	251,567	91.48%	2,450.01
60. 4D1	0.60	0.53%	1,260	0.46%	2,100.00
61. 4D	6.55	5.79%	13,755	5.00%	2,100.00
62. Total	113.04	100.00%	275,005	100.00%	2,432.81
Grass					
63. 1G1	78,668.76	37.75%	71,865,450	40.92%	913.52
64. 1G	1,026.06	0.49%	973,133	0.55%	948.42
65. 2G1	39,240.71	18.83%	31,777,928	18.09%	809.82
66. 2G	1,309.02	0.63%	1,548,053	0.88%	1,182.60
67. 3G1	31,814.39	15.27%	25,415,668	14.47%	798.87
68. 3G	53,009.08	25.44%	42,175,394	24.01%	795.63
69. 4G1	2,044.14	0.98%	1,022,070	0.58%	500.00
70. 4G	1,273.08	0.61%	862,656	0.49%	677.61
71. Total	208,385.24	100.00%	175,640,352	100.00%	842.86
Irrigated Total					
	514.16	0.23%	1,422,333	0.78%	2,766.32
Dry Total					
	113.04	0.05%	275,005	0.15%	2,432.81
Grass Total					
	208,385.24	91.74%	175,640,352	96.53%	842.86
72. Waste	17,790.72	7.83%	4,448,493	2.44%	250.05
73. Other	353.64	0.16%	176,820	0.10%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	227,156.80	100.00%	181,963,003	100.00%	801.05

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	159.78	812,557	0.00	0	290,070.02	1,393,588,544	290,229.80	1,394,401,101
77. Dry Land	80.25	196,773	0.00	0	45,575.61	116,409,038	45,655.86	116,605,811
78. Grass	727.88	1,234,079	1,143.51	1,295,661	1,100,923.60	1,567,951,090	1,102,794.99	1,570,480,830
79. Waste	9.56	2,391	38.64	9,663	46,910.23	11,730,778	46,958.43	11,742,832
80. Other	24.13	12,065	18.17	13,865	11,463.08	8,568,500	11,505.38	8,594,430
81. Exempt	0.00	0	0.00	0	538.29	0	538.29	0
82. Total	1,001.60	2,257,865	1,200.32	1,319,189	1,494,942.54	3,098,247,950	1,497,144.46	3,101,825,004

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	290,229.80	19.39%	1,394,401,101	44.95%	4,804.47
Dry Land	45,655.86	3.05%	116,605,811	3.76%	2,554.02
Grass	1,102,794.99	73.66%	1,570,480,830	50.63%	1,424.09
Waste	46,958.43	3.14%	11,742,832	0.38%	250.07
Other	11,505.38	0.77%	8,594,430	0.28%	746.99
Exempt	538.29	0.04%	0	0.00%	0.00
Total	1,497,144.46	100.00%	3,101,825,004	100.00%	2,071.83

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Atkinson	110	965,042	579	12,856,121	595	58,440,661	705	72,261,824	935,529
83.2 Chambers	42	378,876	170	2,391,348	170	11,276,047	212	14,046,271	88,796
83.3 Emmet / Inman	55	144,556	86	770,902	87	1,854,369	142	2,769,827	0
83.4 Ewing	26	168,100	201	1,923,922	201	11,769,719	227	13,861,741	178,797
83.5 O'Neill	129	1,933,046	1,403	34,336,994	1,444	146,971,303	1,573	183,241,343	1,933,257
83.6 Page	41	203,184	90	1,005,193	90	4,236,612	131	5,444,989	0
83.7 Rural	77	729,569	646	22,926,141	752	96,244,464	829	119,900,174	2,422,959
83.8 Stuart	53	440,524	259	4,654,045	263	25,788,068	316	30,882,637	689,498
84 Residential Total	533	4,962,897	3,434	80,864,666	3,602	356,581,243	4,135	442,408,806	6,248,836

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Atkinson	29	144,607	152	1,503,729	159	25,011,028	188	26,659,364	85,051
85.2	Chambers	6	17,666	32	97,777	33	917,564	39	1,033,007	132,488
85.3	Emmet / Inman	5	8,513	22	26,117	23	649,681	28	684,311	0
85.4	Ewing	5	37,289	39	202,570	41	1,605,132	46	1,844,991	29,151
85.5	O'neill	32	633,673	284	7,139,570	287	39,181,513	319	46,954,756	692,442
85.6	Page	5	8,514	12	11,719	14	342,363	19	362,596	0
85.7	Rural	50	1,588,884	148	4,576,746	200	71,383,188	250	77,548,818	3,593,883
85.8	Stuart	8	35,876	56	484,760	58	5,105,720	66	5,626,356	279,863
86	Commercial Total	140	2,475,022	745	14,042,988	815	144,196,189	955	160,714,199	4,812,878

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	24,811.89	12.32%	36,818,871	12.55%	1,483.92
88. 1G	23,094.41	11.47%	35,193,429	11.99%	1,523.89
89. 2G1	35,051.63	17.41%	52,901,199	18.03%	1,509.24
90. 2G	28,979.18	14.39%	42,667,741	14.54%	1,472.36
91. 3G1	51,338.30	25.50%	72,231,346	24.61%	1,406.97
92. 3G	20,421.44	10.14%	28,894,540	9.85%	1,414.91
93. 4G1	6,768.18	3.36%	9,510,834	3.24%	1,405.23
94. 4G	10,876.71	5.40%	15,236,034	5.19%	1,400.79
95. Total	201,341.74	100.00%	293,453,994	100.00%	1,457.49
CRP					
96. 1C1	16.63	3.98%	24,945	4.09%	1,500.00
97. 1C	31.01	7.41%	46,515	7.63%	1,500.00
98. 2C1	81.25	19.42%	121,875	20.00%	1,500.00
99. 2C	107.72	25.75%	161,580	26.52%	1,500.00
100. 3C1	100.44	24.01%	140,616	23.08%	1,400.00
101. 3C	81.31	19.44%	113,834	18.68%	1,400.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	418.36	100.00%	609,365	100.00%	1,456.56
Timber					
105. 1T1	37.11	0.28%	18,555	0.28%	500.00
106. 1T	289.60	2.19%	144,800	2.19%	500.00
107. 2T1	599.22	4.54%	299,610	4.54%	500.00
108. 2T	630.70	4.77%	315,350	4.77%	500.00
109. 3T1	752.45	5.70%	376,225	5.70%	500.00
110. 3T	2,421.18	18.33%	1,210,590	18.33%	500.00
111. 4T1	859.38	6.50%	429,690	6.50%	500.00
112. 4T	7,622.06	57.69%	3,811,030	57.69%	500.00
113. Total	13,211.70	100.00%	6,605,850	100.00%	500.00
<hr/>					
Grass Total	201,341.74	93.66%	293,453,994	97.60%	1,457.49
CRP Total	418.36	0.19%	609,365	0.20%	1,456.56
Timber Total	13,211.70	6.15%	6,605,850	2.20%	500.00
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114. Market Area Total	214,971.80	100.00%	300,669,209	100.00%	1,398.64

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	857.05	13.54%	1,641,198	15.76%	1,914.94
88. 1G	108.55	1.72%	227,820	2.19%	2,098.76
89. 2G1	1,368.32	21.62%	2,602,240	24.99%	1,901.78
90. 2G	167.32	2.64%	317,908	3.05%	1,900.00
91. 3G1	2,509.29	39.65%	3,704,455	35.58%	1,476.30
92. 3G	1,316.67	20.81%	1,917,662	18.42%	1,456.45
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.71	0.01%	1,031	0.01%	1,452.11
95. Total	6,327.91	100.00%	10,412,314	100.00%	1,645.46
CRP					
96. 1C1	1.65	1.19%	3,465	1.57%	2,100.00
97. 1C	4.80	3.45%	10,080	4.55%	2,100.00
98. 2C1	31.82	22.89%	60,458	27.31%	1,900.00
99. 2C	2.80	2.01%	5,320	2.40%	1,900.00
100. 3C1	89.57	64.43%	129,879	58.68%	1,450.03
101. 3C	8.38	6.03%	12,151	5.49%	1,450.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	139.02	100.00%	221,353	100.00%	1,592.24
Timber					
105. 1T1	16.24	2.24%	8,120	2.24%	500.00
106. 1T	47.38	6.54%	23,690	6.54%	500.00
107. 2T1	15.82	2.18%	7,910	2.18%	500.00
108. 2T	24.68	3.41%	12,340	3.41%	500.00
109. 3T1	249.37	34.41%	124,685	34.41%	500.00
110. 3T	162.62	22.44%	81,310	22.44%	500.00
111. 4T1	74.05	10.22%	37,025	10.22%	500.00
112. 4T	134.55	18.57%	67,275	18.57%	500.00
113. Total	724.71	100.00%	362,355	100.00%	500.00
<hr/>					
Grass Total	6,327.91	87.99%	10,412,314	94.69%	1,645.46
CRP Total	139.02	1.93%	221,353	2.01%	1,592.24
Timber Total	724.71	10.08%	362,355	3.30%	500.00
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114. Market Area Total	7,191.64	100.00%	10,996,022	100.00%	1,529.00

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	305,282.12	48.60%	554,260,163	52.31%	1,815.57
88. 1G	15,091.25	2.40%	30,620,656	2.89%	2,029.03
89. 2G1	99,311.41	15.81%	161,623,536	15.25%	1,627.44
90. 2G	25,965.43	4.13%	48,139,049	4.54%	1,853.97
91. 3G1	100,058.01	15.93%	145,286,535	13.71%	1,452.02
92. 3G	52,978.20	8.43%	76,973,726	7.26%	1,452.93
93. 4G1	11,468.34	1.83%	16,634,351	1.57%	1,450.46
94. 4G	17,980.88	2.86%	26,120,389	2.46%	1,452.68
95. Total	628,135.64	100.00%	1,059,658,405	100.00%	1,686.99
CRP					
96. 1C1	477.28	43.41%	1,002,288	49.84%	2,100.00
97. 1C	34.32	3.12%	72,072	3.58%	2,100.00
98. 2C1	85.16	7.75%	161,804	8.05%	1,900.00
99. 2C	102.66	9.34%	195,054	9.70%	1,900.00
100. 3C1	368.51	33.52%	534,347	26.57%	1,450.02
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	3.24	0.29%	4,699	0.23%	1,450.31
103. 4C	28.24	2.57%	40,948	2.04%	1,450.00
104. Total	1,099.41	100.00%	2,011,212	100.00%	1,829.36
Timber					
105. 1T1	19.75	0.05%	9,875	0.05%	500.00
106. 1T	218.47	0.51%	109,235	0.51%	500.00
107. 2T1	419.86	0.98%	209,930	0.98%	500.00
108. 2T	768.00	1.79%	384,000	1.79%	500.00
109. 3T1	2,588.95	6.02%	1,294,475	6.02%	500.00
110. 3T	9,186.66	21.36%	4,593,330	21.36%	500.00
111. 4T1	8,578.00	19.94%	4,289,000	19.94%	500.00
112. 4T	21,231.57	49.36%	10,615,785	49.36%	500.00
113. Total	43,011.26	100.00%	21,505,630	100.00%	500.00
<hr/>					
Grass Total	628,135.64	93.44%	1,059,658,405	97.83%	1,686.99
CRP Total	1,099.41	0.16%	2,011,212	0.19%	1,829.36
Timber Total	43,011.26	6.40%	21,505,630	1.99%	500.00
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114. Market Area Total	672,246.31	100.00%	1,083,175,247	100.00%	1,611.28

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	78,517.79	38.41%	71,669,189	41.34%	912.78
88. 1G	1,026.06	0.50%	973,133	0.56%	948.42
89. 2G1	38,996.69	19.08%	31,485,104	18.16%	807.38
90. 2G	1,276.49	0.62%	1,531,788	0.88%	1,200.00
91. 3G1	31,694.91	15.51%	25,355,928	14.63%	800.00
92. 3G	52,146.02	25.51%	41,741,776	24.08%	800.48
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	752.98	0.37%	602,606	0.35%	800.29
95. Total	204,410.94	100.00%	173,359,524	100.00%	848.09
CRP					
96. 1C1	150.97	37.89%	196,261	39.82%	1,300.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	244.02	61.24%	292,824	59.41%	1,200.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3.48	0.87%	3,828	0.78%	1,100.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	398.47	100.00%	492,913	100.00%	1,237.01
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	32.53	0.91%	16,265	0.91%	500.00
109. 3T1	119.48	3.34%	59,740	3.34%	500.00
110. 3T	859.58	24.04%	429,790	24.04%	500.00
111. 4T1	2,044.14	57.17%	1,022,070	57.17%	500.00
112. 4T	520.10	14.54%	260,050	14.54%	500.00
113. Total	3,575.83	100.00%	1,787,915	100.00%	500.00
<hr/>					
Grass Total	204,410.94	98.09%	173,359,524	98.70%	848.09
CRP Total	398.47	0.19%	492,913	0.28%	1,237.01
Timber Total	3,575.83	1.72%	1,787,915	1.02%	500.00
<hr/>					
114. Market Area Total	208,385.24	100.00%	175,640,352	100.00%	842.86

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

45 Holt

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	408,482,161	442,241,101	33,758,940	8.26%	6,248,836	6.73%
02. Recreational	167,058	167,705	647	0.39%	0	0.39%
03. Ag-Homesite Land, Ag-Res Dwelling	78,023,773	82,736,919	4,713,146	6.04%	1,007,567	4.75%
04. Total Residential (sum lines 1-3)	486,672,992	525,145,725	38,472,733	7.91%	7,256,403	6.41%
05. Commercial	154,238,390	140,884,242	-13,354,148	-8.66%	4,812,878	-11.78%
06. Industrial	19,839,260	19,829,957	-9,303	-0.05%	0	-0.05%
07. Total Commercial (sum lines 5-6)	174,077,650	160,714,199	-13,363,451	-7.68%	4,812,878	-10.44%
08. Ag-Farmsite Land, Outbuildings	100,519,466	105,535,854	5,016,388	4.99%	1,789,418	3.21%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	4,556,210	5,958,890	1,402,680	30.79%		
11. Total Non-Agland (sum lines 8-10)	105,075,676	111,494,744	6,419,068	6.11%	1,789,418	4.41%
12. Irrigated	1,103,077,521	1,394,401,101	291,323,580	26.41%		
13. Dryland	113,812,637	116,605,811	2,793,174	2.45%		
14. Grassland	1,305,201,025	1,570,480,830	265,279,805	20.32%		
15. Wasteland	11,724,013	11,742,832	18,819	0.16%		
16. Other Agland	8,390,420	8,594,430	204,010	2.43%		
17. Total Agricultural Land	2,542,205,616	3,101,825,004	559,619,388	22.01%		
18. Total Value of all Real Property (Locally Assessed)	3,308,031,934	3,899,179,672	591,147,738	17.87%	13,858,699	17.45%

2025 Assessment Survey for Holt County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	One
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	none
5.	Number of shared employees:
	none
6.	Assessor's requested budget for current fiscal year:
	\$353,185
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$11,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$56,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Amount of last year's assessor's budget not used:
	\$11,415

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	yes
5.	If so, who maintains the Cadastral Maps?
	A clerk
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes – http://holt.nebraskaassessors.com
8.	Who maintains the GIS software and maps?
	Vanguard and Sidwell
9.	What type of aerial imagery is used in the cyclical review of properties?
	Google, NRCS
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Atkinson, Ewing, O’Neill, Stuart, Chambers and Page are zoned.
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	Yes, Vanguard Appraisal
2.	GIS Services:
	Sidwell
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2025 Residential Assessment Survey for Holt County

1.	Valuation data collection done by:
	Assessor Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	All residential values are developed using depreciation tables based on the local market, specific to each neighborhood.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes, the physical depreciation table is developed based on our largest market which is O'Neill. Around 115 residential sales were used to set the physical depreciation table. That table is used for each residential value county wide. The residential sales in each valuation group are then studied to discover if additional economic depreciation is needed. Each valuation group area potentially has its own location factor.
5.	Describe the methodology used to determine the residential lot values?
	The lot values were established by completing a vacant lot sales study and using residential sales with the methodology that 15% of the sale price is attributed to the land.
6.	How are rural residential site values developed?
	Three appraisal methods are used to develop lot values. Allocation, Abstraction and unimproved lot sales plus the cost of amenities. This is done for each rural residential neighborhood.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	In Holt County when a developer has multiple lots sitting vacant ready for sale, the interim use is hay production. The lots are assessed under one parcel and valued by the acre using an ag based value.

2025 Commercial Assessment Survey for Holt County

1.	Valuation data collection done by:
	Assessor Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
2a.	Describe the process used to determine the value of unique commercial properties.
	Unique properties would be valued by a contracted appraiser. Similar properties in surrounding counties would be used as comparables as well as properties statewide.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Physical depreciation is table driven from the CAMA vendor. Economic depreciation, based on the use, is based on the local market.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Economic depreciation, based on the use, determined by the market, is developed for each valuation group.
5.	Describe the methodology used to determine the commercial lot values.
	The lot values were established by completing a vacant lot sales study using a price per square foot and front foot analysis. Also by looking at improved sales and backing out the building value.

2025 Agricultural Assessment Survey for Holt County

1.	Valuation data collection done by:
	Entire assessment staff
2.	Describe the process used to determine and monitor market areas.
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. These properties are also reviewed by the assessor through questionnaires and on site inspections.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Farm home sites carry the same value as rural residential home sites that are located in the acreage neighborhood of 4501. Acreages are defined by use. Neighborhood 4501 is described as the two top tier and two bottom tier of geo codes in Holt County. Other acreages in Holt County have a higher first acre value based on a acreage sales study.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	All feedlots were reviewed and color coded with IU on a map to identify them. Based on the sales study it was determined they would be valued at \$2,500/acre.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Currently WRP is valued at \$1,000/acre based on sales from the surrounding area.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	A sand spot adjustment, irrigated sand adjustment and a irrigated grass spot adjustment is used.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A

7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

PLAN OF ASSESSMENT HOLT COUNTY

Pursuant to section 77-1311 of the statutes of Nebraska, as amended, submitted herewith is the 3-year Plan of Assessment. Said plan is originally submitted to the county board of equalization on or before July 31 of each year and a copy sent to the Property Assessment Division on or before October 31 each year.

Staff for the office consists of the elected assessor, one deputy, and three full-time clerks. Maintenance of property record cards is performed by any staff member. Changes due to transfer are primarily completed by one of the clerks. Personal property filings are managed by the deputy assessor with the assistance of the entire staff. Reports required are prepared by the assessor with the assistance of all personnel.

The assessor and the deputy assessor plan to obtain additional hours toward renewal of their assessor certificates.

Cadastral maps are maintained by the clerk processing the transfer statements. Photo background of the cadastral maps is 1966. Ownership and descriptions are kept current by said clerk. The GIS map is kept current with changes also.

Reports are generated as follows:

- Real Estate Abstract is to be submitted on or before March 19.
- A report on the review of ownership and use of all Cemetery real property is to be presented to the county board of equalization on or before August 1.
- Certificates of value for taxing authorities are to be submitted on or before August 20.
- The Plan of Assessment is to be submitted on or before July 31.
- The report of the average assessed value of single-family residential properties is to be reported on or before September 1.
- The Tax Roll is to be delivered to the County Treasurer by November 22.
- Homestead Exemption Tax Loss is to be certified on or before November 30.
- The Certificate of Taxes Levied is to be submitted on or before December 1.

Tax List Corrections are periodically submitted to the County Board of Equalization for approval, showing reasons for said corrections. Meetings of the County Board of Equalization are attended by the County Assessor, or his/her representative.

Notice is published in local newspapers that a list of the applications from organizations seeking tax exemption, descriptions of the property, and the recommendation of the county assessor is available in the county assessor's office. Said notice is published at least ten days prior to consideration of the applications by the county board of equalization.

By March 1, governmental subdivisions are notified of the intent to tax property if not used for a public purpose, and the entity does not pay an in-lieu-of tax.

Property record cards contain all the information required by Reg. 10-004, including legal description, property owner, classification codes and supporting documentation. Most of the data about each parcel is not printed on paper and placed in the file. Data is kept current electronically on the CAMA system.

Applications for Homestead Exemption are accepted February 2 through June 30, according to statute. Applications are mailed on or before April 1 to previous filers if applicants have not yet filed for the current year. News releases and newspaper ads are prepared to alert property owners of the time period in which to file, and to summarize qualifications. Information guides prepared by the Department of Revenue have been made available to the public. Approved Homestead Exemption applications are sent to the Department of Revenue by August 1.

Personal property schedules are to be filed by May 1 to be timely. In early April, ads are placed in the local newspapers and news releases given to the local radio to remind taxpayers of the filing deadline, the necessary documentation to submit, and of the penalties for not filing in a timely manner. Schedules filed after May 1 and before June 30th receive a 10% penalty. Filings after July 1 receive a 25% penalty. Personal property schedules can be viewed on a personal property website. The property owners can adjust the schedules and electronically send them or print them and bring them to the office. Verification is achieved from depreciation worksheets and personal contacts with owners.

Real property is updated annually through pick-up work and maintenance. Pick-up work is completed by the entire assessor staff; it involves physical inspection of properties that are flagged on computer records as having building permits or other changes that would cause an inspection. Lists of approved building permits are gathered from city clerks where permits are required. Improvement Information Statements are requested where permits are not required, we generally do not receive these from a property owner. Personal observation by the staff also triggers flags for possible required changes.

On or before June 1, certification of the real estate assessment roll is made and published in the local newspapers. By June 1, Notices of Valuation Change are mailed by first-class mail to owners of any real property that has changed in value from the previous year. By June 6, assessment/sales ratio statistics (as determined by the Tax Equalization and Review Commission) are mailed to media and posted in the Assessor's Office.

The median level of assessment for residential real property in Holt County for 2024 is 95%.

The median level of assessment of commercial/industrial properties for 2024 is 94%.

The median level of assessment of agricultural property for 2024 is 69%.

Questionnaires will continue to be sent to buyers and sellers of real estate in Holt County. The questionnaires are used to determine if adjustments need to be made to either the sale price or the information about the parcel. If a questionnaire is not returned or there is a question about a sale, an attempt is made to contact the buyer and seller to ask questions about the sale.

In 2024 we will continue the third six-year review process for Holt County. We plan to inspect six to eight townships. We choose which township we will inspect next. Staff members will look at the land use on the most current Aerial imagery compared to how we have it assessed. We also send a questionnaire to each owner of a house in the township. That questionnaire is asking questions about the condition of the house. The age of any updates that may have been completed. The age of additions to the house. How many fixtures and type of basement finish if there is any. We will go to each parcel which has buildings. We will make an exterior inspection and take new photos. We will be re-grading rural buildings (both houses and other buildings) using the Vanguard Cama System. Physical depreciation for ag buildings is a straight-line depreciation provided by the Cama provider. Economic depreciation is a blanket depreciation for all ag buildings. Economic depreciation is determined by studying sales which included ag buildings. Functional depreciation is applied on a case-by-case basis. Functional depreciation is applied if the reviewer feels the building will not add much value to the parcel. If a building is in poor condition, value can be removed also. The physical depreciation table for houses uses the same depreciation table as houses that are not located on an ag parcel. Economic depreciation for houses is determined by a sales study.

In 2024, Residential parcels in Stuart will be reviewed. The review process will most likely be started in Atkinson but maybe not completed for the 2025 assessment roll. Questionnaires will be sent to each owner. An exterior inspection will be completed along with new photos. Any new data collected will be adjusted in the CAMA system.

Buyers and sellers of residential parcels receive a questionnaire asking questions about the terms of the sale as well as information about the house. The questionnaire is used to check that we have the correct data about each house.

Residential sales will start to be studied in the summer of 2024. The first thing to look at is the land value. We are using the accepted appraisal theory that 15% of a sale price can be attributed to the land. The sales study gives an indication of whether the land value needs to be adjusted for the 2025 valuation year. Land value is specific to each neighborhood.

The CAMA pricing table for buildings will be compared against local cost to build and sales of new construction to determine if the cost table needs to be adjusted. Currently, we are adjusting the 2020 cost manual by +135%.

Residential sales from O'Neill will be studied first to determine if the physical depreciation table still reflects the residential market in O'Neill. O'Neill is the largest market and therefore is used to set the Physical Depreciation table. If sales in O'Neill show that a physical depreciation table adjustment is needed, the adjustment will be applied to all houses in Holt County.

Sales in each residential neighborhood will be studied using a correct land value, a correct cost table and a correct physical depreciation table. Each parcel in the sales study will receive an updated assessed value. That new assessed value will be divided by the sale price to create a ratio. The median ratio of all sales in each neighborhood determines if an Economic depreciation factor is needed.

Economic depreciation is specific to each residential neighborhood.

After the cost table and depreciation table adjustments are made the median sales ratio of each residential neighborhood should be within standards.

Commercial property buyers and sellers also receive a questionnaire from the assessor office asking questions about the sale. We are trying to collect information to determine if the sale should be used in the sales study. We ask questions about the length of time on the market. If there was seller financing. We are also collecting data on buildings that are located on the parcel.

In 2024 we will continue the Six Year Review process for Commercial parcels in Holt County. Rural Commercial parcels that are located outside of Grattan Township will be reviewed in 2024. Commercial parcels in Stuart are also due to be inspected. We will determine a proper land value for each neighborhood. Vacant lot sales and improved sales will be used to study lot values. Parcels that are located along a main street will be valued using a Front Foot value. Other parcels will use a per square foot rate or an acre rate.

The pricing table in the Cama system will be compared against local costs to build. The pricing table can be adjusted to reflect local costs.

Physical depreciation tables are a straight-line depreciation table provided in the Cama system.

Commercial sales in each market area will be studied to determine if an Economic depreciation is needed. A correct land value, building cost and physical depreciation will create an assessed value. That value will be divided by the sale price. If the ratio is high, an economic depreciation for each use/type of building can be determined. For example – a repair shop may need a different economic depreciation than an office, based on sale prices. Also, an office in a larger town may require less economic depreciation than an

office in a small town, based on sale prices. A sales study in each market area will determine the amount of economic depreciation that is specific to that market area and use/type of building.

Since Holt County has a limited number of commercial sales, the sales study will not be able to be straight forward on the amount of economic depreciation on every type of building. For example, there may not be a sale of an office but there may be a sale of a flower shop. Since the flower shop could most likely be turned into an office, both types of use may receive the same economic depreciation.

After the cost table and depreciation table adjustments are made the median sales ratio of each commercial neighborhood should be within standards.

In 2024 Ag land buyers and sellers will continue to receive a questionnaire from the assessor office. The main reason for the questionnaire is to determine if the sale should be used in the ag land sales study. Sales between family or partial sales are not used. Questions are asked about the length of time on the market. If any improvements affected the sale price, or if there was seller financing. Questions about land use may create a change in the way that the land is assessed.

The use of the land is tracked by the Land Use Layer on the assessor web site. Different colors reflect different uses. A computer program counts the number of acres in each use. Whenever we become aware of a change in use, we make a change on the land use layer.

Ag land sales are plotted on a map for a couple reasons. One reason is to make it easy for property owners to look at the map and see what ag land is selling for. The second reason is to try to determine if different locations in the county reflect a difference in sale price. That price would mostly reflect a difference in soil type.

Irrigated ag land sales determine the assessed value of Irrigated land. Holt County is divided into four neighborhoods for ag land values. Irrigated sales in each neighborhood are studied to determine if the sale should be used in the sales study. The median sales ratio for the sales in each neighborhood determines if the assessed values are within standards. For the 2024 valuation year, neighborhoods one and two use the same irrigated values. Neighborhoods three and four have a lower assessed value.

Grass sales are also used to determine the assessed value of Grass land in Holt County. The median sales ratio for the sales in each neighborhood determines if the assessed values are within standards. Holt County is divided into four neighborhoods for ag land value. These neighborhood boundaries are determined by sale prices.

Dry farmland values are county wide. We have very few sales of dry farmland.

Other land use classes that have value are Shelterbelt, Timber, CRP, WRP, Site, Intensive Use and Waste.

In 2025 residential parcels in Atkinson will be reviewed. Land value will be studied. Physical depreciation will be studied along with any Economic depreciation which may be needed.

Sales and sales ratios will be analyzed for all residential neighborhoods to make sure the assessed value is within standards.

In 2025 the Commercial six-year review will continue. The commercial parcels in Ewing and Chambers will be reviewed.

The 2025 Ag land sales will continue to be studied. Ag land sales and Legislative changes will determine the direction of Ag Land values.

The six-year review will continue in 2025 for townships. We plan to inspect six to eight townships each year. The inspection looks at ag land use as well as residential and commercial use in each township.

In 2026 the Residential parcels in Ewing and Chambers will be reviewed.

Sales and sales ratios will continue to be analyzed for all residential neighborhoods to make sure the assessed values remain within standards.

In 2026 the Commercial six-year review will continue. Commercial parcels in Atkinson will be reviewed.

In 2026 Ag land sales will continue to be studied. Ag land sales and Legislative changes will determine the direction of Ag Land values.

The six-year review will continue in 2026 for townships. We plan to inspect six to eight townships each year. The inspection looks at ag land use as well as residential and commercial use in each township.

In 2027 we will continue with more of the same.

Respectfully,

Timothy L. Wallinger
Holt County Assessor
June 1, 2024